AGREEMENT No. 26-TA006532SB

AUDITING SERVICES

between

MANATEE COUNTY
(COUNTY)

and

CARR, RIGGS & INGRAM, LLC
(CONTRACTOR)

AGREEMENT FOR AUDITING SERVICES

THIS AGREEMENT is made and entered into as of this 8th day of October, 2026 ("Effective Date"), by and between **MANATEE COUNTY**, a political subdivision of the State of Florida, (**"COUNTY"**), whose office is 1112 Manatee Avenue West, Bradenton, Florida 34205, and **CARR, RIGGS, & INGRAM, LLC**, a Florida limited liability company, (**"CONTRACTOR")** whose address is 100 N. Main Street Enterprise, AL 36330, and who is duly authorized to conduct business in the State of Florida. COUNTY and CONTRACTOR are collectively referred to as the "Parties" and individually as "Party."

WHEREAS, CONTRACTOR engages in the business of auditing services; and

WHEREAS, COUNTY issued Request for Proposals (RFP) No. 26-TA006532SB, titled "Auditing Services," in accordance with the Manatee County Procurement Code and all applicable procurement requirements, and following a competitive selection process, CONTRACTOR was selected for award of this Agreement; and

WHEREAS, COUNTY has determined that it is necessary, expedient and in the best interest of COUNTY to retain CONTRACTOR to render the professional services described in this Agreement; and

NOW, THEREFORE, the COUNTY and CONTRACTOR, in consideration of the mutual covenants, promises, and representations contained herein, the sufficiency of which is hereby acknowledged, the Parties hereto agree as follows:

ARTICLE 1. SCOPE OF SERVICES

CONTRACTOR shall provide professional services as described in **Exhibit A**, Scope of Services ("Services"). "Task" as used in this Agreement, refers to particular categories/groupings of Services specified in **Exhibit A**.

ARTICLE 2. EXHIBITS INCORPORATED

This Agreement consists of a primary contract and exhibits, which are as follows:

Exhibit A Scope of Services
Exhibit B Fee Rate Schedule
Exhibit C Affidavit of No Conflict
Exhibit D Anti-Human Trafficking Affidavit
Exhibit E Insurance Requirements
Exhibit F Foreign Countries of Concern Affidavit

The exhibits are attached hereto and are incorporated into this Agreement. In the event of a conflict between the terms and conditions provided in the Articles of this Agreement and any exhibit, the provisions contained within these Articles shall prevail unless the exhibit specifically states that it shall prevail.

ARTICLE 3. AGREEMENT TERM

A. This Agreement shall commence on the Effective Date and remain in force for an initial term of five (5) years, unless terminated by COUNTY pursuant to Article 9.

B. COUNTY reserves the right to extend the initial term of five (5) years for an additional two (2), one-year renewal terms.

ARTICLE 4. COMPENSATION

A. CONTRACTOR shall be compensated for the Services in accordance with the fixed, all-inclusive annual fees set forth in **Exhibit B**. Services outside the approved Scope of Services shall not be performed or compensated unless authorized in writing by COUNTY before the services are performed.

B. The fixed annual fees specified in **Exhibit B** shall constitute the total compensation for the Services and shall include all applicable costs, including salaries, office operations, transportation, equipment, overhead, general and administrative costs, incidental expenses, fringe benefits, and operating margin.

ARTICLE 5. INVOICES AND TIME OF PAYMENT

A. Subject to the provisions of this Agreement, COUNTY shall pay CONTRACTOR the applicable fixed annual fee stated in Exhibit B through periodic progress payments for Services performed and satisfactorily documented in accordance with this Article.

B. COUNTY shall approve of all invoices prior to payment.

C. COUNTY shall have forty-five (45) days from the receipt of an invoice seeking payment of fees or costs to either pay the invoice, or notify CONTRACTOR that the deliverable, or any part thereof, is unacceptable.

D. COUNTY shall have the right to retain from any payment due CONTRACTOR under this Agreement, an amount sufficient to satisfy any amount of liquidated damages due and owing to COUNTY by CONTRACTOR on any other Agreement between CONTRACTOR and COUNTY.

E. All costs of providing the Services shall be the responsibility of CONTRACTOR.

F. Any dispute between COUNTY and CONTRACTOR with regard to the Services or CONTRACTOR'S invoice shall be resolved pursuant to the dispute resolution procedures established by Manatee County Procurement Code and Article 11 of this Agreement.

ARTICLE 6. RESPONSIBILITIES OF CONTRACTOR

A. CONTRACTOR shall appoint an Agent with respect to the Services to be performed by CONTRACTOR pursuant to this Agreement. CONTRACTOR'S Agent shall have the authority to make representations on behalf of CONTRACTOR, receive information, and interpret and define the needs of CONTRACTOR and make decisions pertinent to the Services.

CONTRACTOR'S Agent shall have the right to designate other employees of CONTRACTOR to serve in his or her absence. CONTRACTOR reserves the right to designate a different agent, provided that COUNTY is given advance written notice thereof.

B. CONTRACTOR shall perform the Services in accordance with the terms and conditions of this Agreement.

C. CONTRACTOR shall ensure that all employees assigned to render the Services are duly qualified, registered, licensed or certified to provide the Services required.

D. CONTRACTOR shall be responsible for collecting all existing data required for the successful completion of each Task.

E. CONTRACTOR shall not engage in any obligations, undertakings, contracts or professional obligations that create a conflict of interest, or even an appearance of a conflict of interest, with respect to the Services. CONTRACTOR attests to this via an Affidavit of No Conflict, **Exhibit C**.

F. CONTRACTOR shall be entitled to rely upon information provided from COUNTY. Information may include, but is not limited to, additional services, consultations, investigations, and reports necessary for the execution of CONTRACTOR'S work under this Agreement. CONTRACTOR shall be fully responsible for verifying, to the extent practicable, documents and information provided by COUNTY and identifying any obvious deficiencies concerning the documents and information provided. CONTRACTOR shall notify COUNTY of any errors or deficiencies noted in such information provided and assist, to the extent practicable, COUNTY in the identification and resolution of same. CONTRACTOR agrees to incorporate the provisions of this paragraph in any subcontract into which it might enter with reference to the work performed under this Agreement.

G. CONTRACTOR shall be responsible for the professional quality and technical accuracy of the Services and any other services furnished by CONTRACTOR under this Agreement. CONTRACTOR shall, without additional compensation, correct or revise any errors or deficiencies in the Services.

H. CONTRACTOR shall maintain an adequate and competent staff of professionally qualified persons during the term of this Agreement for the purpose of rendering the required Services hereunder. CONTRACTOR shall not sublet, assign or transfer any Services without prior written consent of COUNTY.

I. COUNTY may require in writing that CONTRACTOR remove from the Services any of CONTRACTOR'S personnel that COUNTY determines to be incompetent, careless or otherwise objectionable. No claims for an increase in compensation or agreement term based on COUNTY'S use of this provision will be valid.

J. CONTRACTOR understands and agrees that the Services described in **Exhibit A** are provided on a fixed-price, all-inclusive annual basis. Except for additional services expressly authorized

in writing by COUNTY before performance, there shall be no allowances or reimbursement for any cost whatsoever. CONTRACTOR agrees to fulfill its obligations under this Agreement for the applicable annual fee stated in **Exhibit B**, with no expectation of additional compensation. COUNTY shall not be obligated to pay CONTRACTOR any amount exceeding the applicable annual fee or any separately authorized additional-services amount.

ARTICLE 7. RESPONSIBILITIES OF COUNTY

A. COUNTY shall, through its County Administrator, appoint an individual to serve as County Representative. The County Representative shall have the authority to transmit instructions, receive information, interpret and define the policy of COUNTY and make decisions pertinent to the Services. COUNTY reserves the right to designate a different County Representative, provided that CONTRACTOR is given advance written notice thereof.

B. COUNTY shall make available, at no cost to CONTRACTOR, information relative to the project that is useful in the performance of the Services.

C. COUNTY shall provide prompt notice to CONTRACTOR whenever COUNTY observes or otherwise becomes aware of any defect in the performance of the Services.

D. COUNTY shall give careful and reasonable consideration to the findings and recommendations of CONTRACTOR and shall respond and issue notices to proceed in a timely manner.

E. COUNTY personnel shall be available on a time-permitting basis, where required and necessary to assist CONTRACTOR. The availability and necessity of said personnel to assist CONTRACTOR shall be at the discretion of COUNTY.

F. COUNTY shall perform the responsibilities enumerated in this Article at no cost to CONTRACTOR.

ARTICLE 8. COUNTY OWNERSHIP OF WORK PRODUCT

The Parties agree that COUNTY shall have exclusive ownership of all reports, documents, designs, ideas, materials, reports, concepts, plans, creative works, and other work product developed for or provided to COUNTY in connection with this Agreement, and all patent rights, copyrights, trade secret rights and other intellectual property rights relating thereto (collectively "the Intellectual Property"). CONTRACTOR hereby assigns and transfers all rights in the Intellectual Property to COUNTY. CONTRACTOR further agrees to execute and deliver such assignments and other documents as COUNTY may later require to perfect, maintain and enforce COUNTY'S rights as sole owner of the Intellectual property, including all rights under patent and copyright law.

ARTICLE 9. TERMINATION OF AGREEMENT

A. TERMINATION FOR CAUSE:

1. COUNTY shall have the right, by written notice to CONTRACTOR, to terminate this Agreement, in whole or in part, for failure to substantially comply with the terms and

conditions of this Agreement, to include:

a. Failure to provide Services that comply with the specifications herein or that fail to meet COUNTY'S performance standards;
b. Failure to perform the Services within the time specified in this Agreement; or
c. Work that is at a rate that disrupts the overall performance of this Agreement.

2. Prior to termination for default, COUNTY shall provide adequate written notice to CONTRACTOR, affording CONTRACTOR the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action.

3. Such termination may also result in suspension or debarment of CONTRACTOR in accordance with Manatee County's Procurement Ordinance, Chapter 2-26. CONTRACTOR shall be liable for any damage to COUNTY resulting from CONTRACTOR'S default of the Agreement.

4. In the event of termination of this Agreement, CONTRACTOR shall be liable for any damage to COUNTY resulting from CONTRACTOR'S default of this Agreement. This liability includes any increased costs incurred by COUNTY in completing performance under this Agreement.

5. In the event of termination by COUNTY for any cause, CONTRACTOR shall not have any right or claim against COUNTY for lost profits or compensation for lost opportunities. After a receipt of COUNTY'S Notice of Termination and except as otherwise directed by COUNTY, CONTRACTOR shall:

a. Stop the Services on the date and to the extent specified;
b. Terminate and settle all orders and subcontracts relating to the performance of the terminated Services;
c. Transfer all work in process, completed work, and other materials related to the terminated Services as directed by COUNTY; and
d. Continue and complete all parts of the Services that have not been terminated.

B. TERMINATION WITHOUT CAUSE:

COUNTY may terminate this Agreement, in whole or in part, without cause. COUNTY shall provide CONTRACTOR a written "Notice of Intent to Terminate" thirty (30) days prior to the date of termination. If this Agreement is terminated by the COUNTY without cause, CONTRACTOR shall be entitled to payment for all Services performed to the satisfaction of the COUNTY and all expenses incurred under this Agreement prior to termination, less any costs, expenses or damages due to the failure of the CONTRACTOR to properly perform pursuant to this Agreement. CONTRACTOR shall not be entitled to any other compensation, including anticipated profits on unperformed Services.

ARTICLE 10. TRANSITION SERVICES UPON TERMINATION

Upon termination or expiration of this Agreement, CONTRACTOR shall cooperate with COUNTY to assist with the orderly transfer of the Services provided by CONTRACTOR to COUNTY. Prior to termination or expiration of this Agreement, COUNTY may require CONTRACTOR to perform and, if so required, CONTRACTOR shall perform, certain transition services necessary to shift the Services to another provider or to COUNTY itself as described below (the "Transition Services"). The Transition Services may include but shall not be limited to:

A. Working with COUNTY to jointly develop a mutually agreed upon Transition Services plan to facilitate the termination of the Services;

B. Executing the Transition Services plan activities;

C. Answering questions regarding the Services on an as-needed basis; and

D. Providing such other reasonable Services needed to effectuate an orderly transition to a new service provider or to COUNTY.

ARTICLE 11. DISPUTE RESOLUTION

A. Disputes shall be resolved in accordance with the Manatee County Purchasing Code (Chapter 2-26 of the Manatee County Code of Ordinances). Any dispute resolution constituting a material change in this Agreement shall not be final until an amendment to this Agreement has been approved and executed by the County Purchasing Official.

B. CONTRACTOR agrees it must exhaust all dispute resolution procedures set forth in Manatee County's Procurement Code prior to instituting any action in state or federal court or before any administrative agency or tribunal.

ARTICLE 12. COMPLIANCE WITH LAWS

All Services rendered or performed by CONTRACTOR pursuant to the provisions of this Agreement shall be in compliance with all applicable local, state and federal laws and ordinances. CONTRACTOR shall have and keep current at all times during the term of this Agreement all licenses and permits as required by law.

ARTICLE 13. NON-DISCRIMINATION

CONTRACTOR shall not discriminate against any employee or applicant for employment because of race, color, sex, creed, national origin, disability or age, and will take affirmative action to ensure that all employees and applicants are afforded equal employment opportunities. Such action will be taken with reference to, but shall not be limited to, recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff or termination, rates of training or retraining (including apprenticeship and on-the-job training).

ARTICLE 14. MAINTENANCE OF RECORDS; AUDITS; LICENSES

A. CONTRACTOR shall maintain records, accounts, property records, and personnel records in accordance with generally accepted accounting principles, as deemed necessary by COUNTY

to assure proper accounting of funds and compliance with the provisions of this Agreement.

B. CONTRACTOR shall provide COUNTY all information, reports, records and documents required by this Agreement or by COUNTY ordinances, rules or procedures, or as needed by COUNTY to monitor and evaluate CONTRACTOR'S performance. Such materials shall also be made available to COUNTY upon request for auditing purposes. Inspection or copying will occur during normal business hours, and as often as COUNTY may deem necessary. COUNTY shall have the right to obtain and inspect any audit pertaining to the performance of this Agreement or CONTRACTOR made by any local, state or federal agency. To the extent such materials are in the possession of a third party, CONTRACTOR must obtain them from that third party, or certify in writing to COUNTY why it was unable to do so. CONTRACTOR shall retain all records and supporting documents related to this Agreement in accordance with all applicable laws, rules and regulations, and, at a minimum, retain all records and supporting documents related to this Agreement, except duplicate copies or drafts, for at least three (3) years after the termination date.

C. CONTRACTOR shall obtain any licenses required to provide the Services and maintain full compliance with any licensure requirements. Copies of reports provided to or by any licensing or regulatory agency shall be forwarded to COUNTY within ten (10) days of receipt by CONTRACTOR. CONTRACTOR shall immediately notify COUNTY if the required licenses of any of its principals or agents working on this Agreement are terminated, suspended, revoked or are otherwise invalid and/or are no longer in good standing.

ARTICLE 15. PUBLIC RECORDS

Pursuant to Florida Statutes §119.0701, to the extent CONTRACTOR is performing services on behalf of COUNTY, CONTRACTOR shall:

A. Keep and maintain public records that would ordinarily be required by COUNTY to perform the service.

B. Upon request from COUNTY'S custodian of public records, provide COUNTY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

C. Ensure that public records that are exempt or confidential from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement and following completion of this Agreement if CONTRACTOR does not transfer the records to COUNTY.

D. Upon completion of this Agreement, transfer, at no cost, to COUNTY all public records in possession of CONTRACTOR or keep and maintain public records required by COUNTY to perform the service. If CONTRACTOR transfers all public records to COUNTY upon completion of this Agreement, CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of this Agreement,

CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to COUNTY, upon request from COUNTY'S custodian of public records, in a format that is compatible with the information technology systems of COUNTY.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO COUNTY'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

BY PHONE:	**941.742.5845**
BY EMAIL:	**PUBLIC.RECORDS@MYMANATEE.ORG**
BY MAIL:	**PO BOX 1000**
	BRADENTON, FLORIDA 34206
IN PERSON:	**MANATEE COUNTY**
	ATTN: RECORDS MANAGER
	1112 MANATEE AVENUE WEST
	BRADENTON FL 34205

ARTICLE 16. INDEMNIFICATION

A. Each Party shall defend, indemnify, save and hold harmless the other, its officers, employees and agents, from any and all third-party claims, liabilities, loss, or cause of action for property damage or bodily injury, including death, arising out of any negligent actions or omissions of the indemnifying Party, its agents, officers, employees or agents in the performance of this Agreement, including without limitation, defects in design, or errors or omissions that result in material cost increases to the indemnified Party. Such indemnification shall include, but not be limited to, the payment of all valid claims, losses, and judgements of any nature whatsoever in connection therewith and the payment of all related fees and costs, including attorneys' fees, incurred by the indemnified Party in connection with the indemnifying Party's activities arising out of the performance of this Agreement. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified Party or person described in this paragraph or deemed to affect the rights, privileges and immunities of COUNTY as set forth in Section 768.28, Florida Statutes.

B. CONTRACTOR will indemnify, defend, save and hold harmless the COUNTY, its officers, and employees all third-party claims, liabilities, loss, or cause of action that the Services constitutes an infringement of any third-party intellectual property right(s), unless such claim is based on COUNTY'S wrongful or illegitimate use of the Services. The foregoing states the entire liability of CONTRACTOR and the sole and exclusive remedy for COUNTY with respect to any third-party claim of infringement or misappropriation of intellectual property rights. Such indemnification shall include, but not be limited to, the payment of all valid claims, losses, and judgments of any nature whatsoever in connection therewith and the payment of all related fees and costs, including attorneys' fees.

ARTICLE 17. NO WAIVER OF SOVEREIGN IMMUNITY

Nothing herein shall be interpreted as a waiver by COUNTY of its rights, including the limitations of the waiver of immunity as set forth in Section 768.28, Florida Statutes, or any other applicable statutes or immunities. COUNTY expressly reserves these rights to the full extent allowed by law.

ARTICLE 18. INSURANCE

A. CONTRACTOR shall, at its own cost and expense, acquire and maintain (and cause any subcontractors, representatives, or agents to acquire and maintain) insurance policies that comply with the Insurance Requirements, attached as **Exhibit E**, during the term of this Agreement, to include any renewal terms.

B. Certificates of Insurance and copies of policies evidencing the insurance coverage specified in **Exhibit E** shall be filed with the Purchasing Official before the Effective Date of this Agreement. The required certificates shall identify the type of policy, policy number, date of expiration, amount of coverage, companies affording coverage, shall refer specifically to the title of this Agreement, and shall name Manatee County as an additional insured. No changes shall be made to the insurance coverage without prior written approval by COUNTY'S Risk Management Division.

C. Insurance shall remain in force for at least three (3) years after completion of the Services in the amounts and types of coverage as required by **Exhibit E**, including coverage for all Services completed under this Agreement.

D. If the initial insurance expires prior to the termination of this Agreement, renewal Certificates of Insurance and required copies of policies shall be furnished by CONTRACTOR and delivered to the Purchasing Official thirty (30) days prior to the date of their expiration.

ARTICLE 19. ASSIGNMENT AND SUBCONTRACTING

CONTRACTOR shall not assign or transfer any right or duty under this Agreement to any other Party without the prior written consent of COUNTY. In the event CONTRACTOR asserts it is necessary to utilize the services of third parties to perform any of the Services, CONTRACTOR shall first obtain prior written approval of COUNTY.

Approval to utilize any third party shall not relieve CONTRACTOR from any direct liability or responsibility to COUNTY pursuant to the provisions of this Agreement, or obligate COUNTY to make any payments other than payments due to CONTRACTOR as outlined in this Agreement. All terms and conditions of this Agreement shall extend to and be binding on any approved purchaser, assignee, or other successor in interest.

Assignment, pledging, sale, transfer or encumbering of any interest or rights under this Agreement, to anyone other than the CONTRACTOR, without the prior written consent of the COUNTY, shall be grounds for immediate termination of this Agreement.

ARTICLE 20. CERTIFICATION OF NON-PAYMENT OF COMMISSION OR GIFT

CONTRACTOR warrants that it has not employed or retained any company or person other than

a bona fide employee working solely for CONTRACTOR to solicit or secure this Agreement, and that it has not paid or agreed to pay any company or person other than an employee working solely for CONTRACTOR any fee, commission, percentage, brokerage fee, gift, contingent fee, or any other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, COUNTY shall have the right to annul this Agreement without liability, or, at its discretion, to deduct from the Agreement price or consideration or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

ARTICLE 21. KEY PERSONNEL

The following key personnel shall be the COUNTY primary contacts assigned to this Agreement by CONTRACTOR:

Timothy Gruters, Audit Partner

CONTRACTOR shall notify the COUNTY in writing within ten (10) business days of any changes to the key personnel.

ARTICLE 22. SUB-CONTRACTORS

If it is determined by either party that a sub-contractor will be required in order to complete the services as described in **Exhibit A**, CONTRACTOR shall request the use of a sub-contractor in writing and receive prior written approval from COUNTY.

ARTICLE 23. LIABILITY FOR NEGLIGENCE.

To the fullest extent allowed by law, the individuals performing the Services pursuant to this Agreement shall be personally liable for negligent acts or omissions. To the fullest extent allowed by law, CONTRACTOR shall likewise be liable for negligent acts or omissions in the performance of the Services.

ARTICLE 24. NOTICES

All notices, requests and authorizations provided for herein shall be in writing and shall be delivered by hand or mailed through the U.S. Mail, addressed as follows:

To COUNTY:
Manatee County Government
Clerk of the Circuit Court and Comptroller
Attn: Senior Director of Finance
1115 Manatee Avenue West
Bradenton, Fl 34205
Phone: (941) 749-1800
Email: neil.unruh@manateeclerk.com

To CONTRACTOR:
Carr, Riggs & Ingram, LLC
Attn: Timothy Gruters
1001 3rd Avenue West, Suite 500
Bradenton, FL 34205
Phone: (941) 747-0500

Email: TGruters@CRIadv.com

ARTICLE 25. RELATIONSHIP OF PARTIES

The relationship of CONTRACTOR to COUNTY shall be that of an independent contractor. Nothing herein contained shall be construed as vesting or delegating to CONTRACTOR or any of the officers, employees, personnel, agents, or sub-contractors of CONTRACTOR any rights, interest or status as an employee of COUNTY. COUNTY shall not be liable to any person, firm or corporation that is employed by Agreements or provides goods or services to CONTRACTOR in connection with this Agreement or for debts or claims accruing to such parties. CONTRACTOR shall promptly pay, discharge or take such action as may be necessary and reasonable to settle such debts or claims.

ARTICLE 26. NO CONFLICT

By accepting award of this Agreement, CONTRACTOR, which shall include its directors, officers and employees, represents that it presently has no interest in and shall acquire no interest in any business or activity which would conflict in any manner with the performance of duties or Services required hereunder.

ARTICLE 27. ETHICAL CONSIDERATIONS

CONTRACTOR recognizes that in rendering the Services, CONTRACTOR is working for the residents of Manatee County, Florida, subject to public observation, scrutiny and inquiry; and based upon said recognition CONTRACTOR shall, in all of its relationships with COUNTY pursuant to this Agreement, conduct itself in accordance with all of the recognized applicable ethical standards set by any related national societies, and the reasonable traditions to perform the Services. CONTRACTOR shall be truthful in its communications with COUNTY personnel regarding matters pertaining to this Agreement and the Services rendered to COUNTY.

ARTICLE 28. PUBLIC ENTITY CRIMES

CONTRACTOR has been made aware of the Florida Public Entity Crimes Act, Florida Statutes § 287.133, specifically section 2(a), and COUNTY'S requirement that CONTRACTOR comply with it in all respects prior to and during the term of this Agreement.

ARTICLE 29. TAXES

COUNTY is exempt from Federal Excise and State Sales Taxes (F.E.T. Exemption Certificate No. 59-78-0089K; FL Sales Tax Exemption Certificate No. 51-02-027548-53C). Therefore, CONTRACTOR is prohibited from charging or imposing any sales or service taxes. Nothing herein shall affect CONTRACTOR'S normal tax liability.

CONTRACTOR shall be responsible for payment of federal, state, and local taxes which may be imposed upon CONTRACTOR under applicable law to the extent that CONTRACTOR is responsible for the payment of same under applicable law.

ARTICLE 30. FORCE MAJEURE

Neither Party shall be considered in default in performance of its obligations hereunder to the extent that performance of such obligations or any of them is delayed or prevented by Force Majeure.

Force Majeure shall include, but not be limited to, hostility, revolution, civil commotion, strike, epidemic, accident, fire, flood, wind, earthquake, hurricane, explosion, lack of or failure of transportation facilities, any law, proclamation, regulation, ordinance or other act of government, or any act of God or any cause whether of the same or different nature, existing or future; provided that the cause, whether or not enumerated in this Article, is beyond the control and without the fault or negligence of the Party seeking relief under this Article.

ARTICLE 31. GOVERNING LAW, JURISDICTION AND VENUE

This Agreement shall be governed by the laws of the State of Florida. Any action filed regarding this Agreement will be filed only in Manatee County, Florida, or if in Federal Court, the Middle District of Florida, Tampa Division.

ARTICLE 32. ATTORNEY FEES

In the event of any litigation arising under the terms of this Agreement, each Party shall be responsible for their own attorney's fees, including appellate fees, regardless of the outcome of the litigation.

ARTICLE 33. PATENT AND COPYRIGHT RESPONSIBILITY

Any material or design specified by CONTRACTOR or supplied by CONTRACTOR pursuant to this Agreement shall not knowingly infringe any patent or copyright, and CONTRACTOR shall be solely responsible for securing any necessary licenses required for patented or copyrighted material utilized by CONTRACTOR in the performance of the Services.

ARTICLE 34. AMENDMENTS

This Agreement and Exhibits referenced herein constitute the entire Agreement between the Parties with respect to subject matter and mutually agree that no verbal agreements, representations, warranties or other understandings affecting the same exist. No amendment hereof shall be effective until and unless reduced to writing and executed by the Parties. The Parties shall execute any additional documents as may be necessary to implement and carry out the intent of this Agreement.

ARTICLE 35. SEVERABILITY

It is understood and agreed by the Parties hereto that if any part, term, or provision of this Agreement is held to be illegal or in conflict with any law, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if this Agreement did not contain the particular part, term or provision held to be invalid.

ARTICLE 36. LEGAL REFERENCES

All references to statutory sections or chapters shall be construed to include subsequent amendments to such provisions, and to refer to the successor provision of any such provision. References to "applicable law" and "general law" shall be construed to include provisions of local, state and federal law, whether established by legislative action, administrative rule or regulation, or judicial decision.

ARTICLE 37. HEADINGS, CONSTRUCTION

The Parties agree that they have each participated in the drafting of this Agreement and that the rules with respect to construing ambiguities against the drafter of a contract shall not apply in any action or litigation regarding this Agreement. All articles and descriptive headings of paragraphs of this Agreement are inserted for convenience only and shall not affect the construction or interpretation hereof.

ARTICLE 38. TIME

For purposes of computing any period of number of days hereunder for notices or performance of ten (10) days or less, Saturdays, Sundays and holidays shall be excluded, unless otherwise stated.

ARTICLE 39. E-VERIFY

The CONTRACTOR, and any subcontractor thereof, shall register with and use the E-Verify system to verify the work authorization status of all new employees of the CONTRACTOR or subcontractor. The CONTRACTOR hereby represents and warrants that it has, and shall remain throughout the duration of this Agreement, registered with, and uses and shall continue to use, the E-Verify system. The CONTRACTOR shall not enter into any contract with a subcontractor for services hereunder unless such subcontractor also has registered with and uses the E-Verify system. If the CONTRACTOR enters into a contract with a subcontractor, the subcontractor shall provide the CONTRACTOR with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The CONTRACTOR shall maintain a copy of such affidavit for the duration of this Agreement.

Pursuant to Section 448.095(5)(c)3, Florida Statutes, the COUNTY is authorized to terminate this Agreement if it has a good faith belief that the CONTRACTOR has knowingly violated Section 448.09(1), Florida Statutes, regarding the employment of someone not authorized to work by the immigration laws of the United States, the U.S. Attorney General, or the Secretary of the Department of Homeland Security. Such termination action is not considered a breach of contract.

ARTICLE 40. FUNDS FOR IDENTIFICATION DOCUMENTS

No funds provided by the COUNTY pursuant to this Agreement shall be used for the purpose of issuing an identification card or document to an individual who does not provide proof of lawful presence in the United States.

ARTICLE 41. ANTI-HUMAN TRAFFICKING

CONTRACTOR shall provide County with a sworn affidavit signed by an officer or a representative of CONTRACTOR under penalty of perjury attesting that CONTRACTOR does not use coercion for labor or services, as such terms are defined in Section 787.06, Florida Statutes.

ARTICLE 42. AUTHORITY TO EXECUTE

Each of the Parties hereto covenants to the other Party that it has lawful authority to enter into this Agreement.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed effective as of the date set forth above.

CARR, RIGGS & INGRAM, LLC

By: _____

Printed Name: Timothy Gruters

Title: Partner

Date: 09.22.2026

MANATEE COUNTY, a political subdivision of the State of Florida

Brent Sargent, CPPO, CPPB, NIGP-CPP, FCCM, FCCN

Digitally signed by Brent Sargent, CPPO, CPPB, NIGP-CPP, FCCM, FCCN
Date: 2026.10.05 11:48:04 -04'00'

Purchasing Official

Date: 10/8/2026

EXHIBIT A, SCOPE OF SERVICES

EXHIBIT A, SCOPE OF SERVICES
AGREEMENT No. 26-TA006532SB

1.01 SCOPE

Contractor shall furnish all labor, supervision, materials, software, supplies, licensing, transportation, and other resources necessary to provide independent external auditing services that meet the requirements of the Agreement. Services shall include, at a minimum, annual financial statement audit services, Government Auditing Standards reporting, management letters, separate opinions or companion reports where required, applicable federal and state single-audit services, special compliance or agreed-upon-procedure services expressly required by the County, and all related coordination required for timely completion of the County's annual reporting process.

1.02 GENERAL REQUIREMENTS

Contractor shall provide the following requirements:

A. Performance Locations and Coordination. Contractor shall perform services at Contractor offices and at County, Clerk, constitutional officer, component unit, or other designated locations as necessary to complete the work. Contractor shall coordinate the work with the Clerk of the Circuit Court & Comptroller, the County, each constitutional officer, and each separately reported entity required for the engagement.

B. Meetings and Communications. Contractor shall conduct kickoff, entrance, progress, status, and exit conferences with the Clerk and other designated County/entity representatives. Contractor shall discuss draft findings and management comments with the affected entity before final issuance and shall present final results to the Board of County Commissioners and/or other designated governing body, committee, or officers upon request.

C. Project Planning and Scheduling. Contractor shall submit an initial requested-by-client list and audit work plan within the timeframes stated in this Scope, shall provide a year-by-year project schedule with its proposal, and shall affirmatively state in its proposal that it can meet all required milestone dates.

D. Submittals and Invoicing. Contractor shall submit draft and final reports electronically in searchable PDF format and shall provide editable supporting items, including comment matrices, draft findings lists, proposed adjusting entries, and schedules of uncorrected misstatements when requested by the County or Clerk. If hard copies are required, Contractor shall furnish the quantity requested by the County. Contractor shall submit invoices in sufficient detail to demonstrate contract compliance.

E. Pricing Structure. Contractor shall provide a fixed, all-inclusive lump-sum fee for each audit year in the base term and for each authorized renewal year. Annual fees shall include ordinary labor, travel, lodging, software, supplies, printing, administrative expense, and routine presentations associated with the base scope. Any services outside the approved scope must be

separately authorized in writing by the County and priced using approved hourly rates or other approved pricing.

F. Deadline Compliance. Failure to meet required deadlines without written County approval may be grounds for contract remedies. Contractor shall coordinate report sequencing so the County can timely complete its ACFR, annual financial reporting, and required statutory filings.

G. Reporting of Irregularities. Contractor shall immediately report known or suspected fraud, illegal acts, material irregularities, or other reportable events to the Clerk and the County Administrator, and to the applicable constitutional officer when the matter pertains to that office.

1.03 SERVICE REQUIREMENTS

Contractor's services shall include, but are not limited to, the following:

A. Annual Financial Audit Services

1. Audit the Manatee County reporting entity and express an opinion on the basic financial statements in conformity with generally accepted accounting principles.

2. Provide separate audit reports, compliance reports, and management letters for the Clerk of the Circuit Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, Tax Collector, and any other county agency required to be included in the county audit report.

3. Include, as required by the Manatee County reporting entity, the Board of County Commissioners, blended component units, discretely presented component units, special districts, authorities, boards, commissions, enterprise funds, or trust funds that require reporting, including separate opinions for the Public Utility System standalone report and the Port Annual Comprehensive Financial Report.

4. If the applicable federal threshold is met, perform the Federal Single Audit and issue all related reports, schedules, and auditor portions of the data collection package required by 2 CFR Part 200, Subpart F.

5. If the applicable state threshold is met, perform the Florida Single Audit or project-specific audit, as applicable, and issue all required state reports.

6. Perform expressly required special compliance or agreed-upon-procedure services, including, as applicable, services related to court-funded functions, annual statements of certain revenues and expenditures, utility or enterprise-fund bond compliance, landfill or solid-waste financial assurance, storage tank financial assurance, debt-offering consent letters, Annual Financial Report (State Report) support or reporting, as required by County processes and other County-specific compliance reports.

7. Perform, as applicable, special statutory reporting associated with the Emergency Communications Number E911 System Fund under sections 365.172(10) and 365.173(2)(d), funds related to the Deepwater Horizon oil spill under section 288.8018(1), and investment of public funds under section 218.415, Florida Statutes.

B. Planning, Interim Work, and Fieldwork

1. Begin planning and interim work as soon as practicable after award and kickoff.

2. Interim work shall include planning meetings, risk assessment, preliminary review of internal control and information technology environments, walkthroughs, preliminary compliance planning, requested-by-client schedules, and interim testing where appropriate.

3. In the first contract year, the interim planning and controls work schedule will depend upon the timing of award. In subsequent years, interim planning and controls work shall occur in July. All constitutional offices shall be prepared during that period, together with Single Audit support, as applicable.

4. Conduct final fieldwork in accordance with the milestone requirements in Section 1.06.

C. Draft Review and Final Presentation

1. Provide draft and final reports in sufficient time to allow management responses, corrective action plans, and written explanations or rebuttals required by law.

2. Present final results to the Board of County Commissioners and/or other designated body upon request.

3. Coordinate the sequence of draft and final reporting so that the County can meet all applicable financial reporting deadlines.

1.04 TECHNICAL REQUIREMENTS

Contractor's services shall meet the following technical specifications:

A. Professional Standards and Authority. All services shall be performed in accordance with generally accepted auditing standards; Government Auditing Standards; 2 CFR Part 200, Subpart F, if applicable; sections 11.45, 215.97, 218.32, 218.39, and 218.391, Florida Statutes; the rules of the Florida Auditor General, including Chapter 10.550; applicable Florida Department of Financial Services guidance; applicable GASB pronouncements; applicable AICPA governmental audit guidance; and all other laws, regulations, and professional standards applicable to the audit year.

B. Licensure, Qualifications, and Experience. Contractor shall be a firm of certified public accountants duly licensed to practice in Florida. Contractor shall demonstrate recent experience auditing Florida local governments and county constitutional officers of comparable size and complexity and shall demonstrate experience with federal and state compliance audits, including 2 CFR Part 200 and section 215.97, Florida Statutes.

C. Staffing and Quality Control. Contractor shall provide key personnel resumes, office locations, staffing plans, supervisory approach, and expected hours by staff level. Contractor shall provide its most recent peer review or external quality review and shall disclose any disciplinary actions, quality findings, or substandard-work determinations. Contractor shall not substitute key personnel without prior written County approval, except for good cause and with proposed substitutes of equal or better qualifications. Contractor shall disclose all subcontractors and obtain prior written approval for any subcontracted portion of the work.

D. Independence and Conflicts. Contractor shall be independent under Government Auditing Standards and all other applicable professional standards. Contractor shall disclose all relationships, non-audit services, and other circumstances that may affect independence. Contractor shall not provide services that would impair independence under Government Auditing Standards or AICPA ethics rules. If any non-audit assistance is requested that relates to financial statements, note disclosures, schedules, or comparable materials, the County and Clerk shall designate personnel with suitable skill, knowledge, and experience to oversee and accept that work. Contractor shall immediately notify the County of any actual or potential impairment arising during the engagement.

E. Workpapers and Access. Contractor shall retain workpapers and related documentation for the longer of the professional retention period or five years after completion of each audit year, unless a longer period is required by law, grant condition, litigation hold, or written County request. Workpapers shall be made available, as authorized by law, to the County, the Florida Auditor General, the Florida Department of Financial Services, applicable federal and state awarding agencies, and any successor auditor. Contractor shall cooperate with successor auditors and permit reasonable review of predecessor-year working papers at no additional charge.

1.05 EXPECTED OUTCOMES OR DELIVERABLES

A. Required Deliverables

Contractor shall provide, as applicable for each audit year, the following deliverables:

1. Independent auditor's report on the County's basic financial statements.

2. Report on internal control over financial reporting and on compliance in accordance with Government Auditing Standards.

3. Management letter for the County and separate management letters for each constitutional officer or separately reported county agency, as required.

4. Separate constitutional-officer opinions and companion reports, if required by the final reporting structure.

5. "In relation to" reporting on supplementary information included in the County's ACFR or other annual financial report package, as applicable.

6. Federal Single Audit reporting package, including reports on major programs, schedule of findings and questioned costs, summary schedule of prior audit findings, and auditor portions of the data collection form, if applicable.

7. State single-audit reporting package, including the Schedule of Expenditures of State Financial Assistance and related state compliance reporting, if applicable.

8. Special compliance or agreed-upon-procedure reports expressly identified by the County, including, as applicable, County-Funded Court-Related Functions reporting, Public Utility

System reporting, Port ACFR-related opinions, and other statutory or special compliance reports required by County operations.

9. Required communications to those charged with governance, including presentations of final results when requested.

10. Searchable PDF final deliverables, any required hard copies, and any requested editable comment matrices, draft findings lists, adjusting entry schedules, and uncorrected misstatement summaries.

B. Timelines and Milestones

The following milestones shall apply unless the County approves a written revision:

Milestone	Required Timing
Kickoff / entrance conference	Within 10 business days after notice to proceed
Initial requested-by-client list and audit work plan	Within 15 business days after kickoff
Interim planning and controls work	First year dependent on award timing; all subsequent years in July
Fiscal year-end	September 30 of each audit year
County-Funded Court-Related Functions Report	January 15
Trial balances, closing packages, and schedules from constitutional officers	October 20
Board ACFR package	January 31
Final fieldwork	February 15
Draft findings / preliminary management comments	February 15
Draft audit reports for County package / ACFR inclusion	February 15
Final signed audit reports and management letters	February 28
Single Audit / state single audit / special reports	February 28
Port ACFR, Public Utility System report, and agreed-upon procedures	February 28

Milestone	Required Timing
Annual Financial Report (State Report) support or reporting, as required	May 1

Contractor shall meet these dates unless an approved written extension is granted by the County.

1.06 COUNTY RESPONSIBILITIES

The County shall provide the following:

A. Lead Financial Reporting Coordination. The Clerk of the Circuit Court & Comptroller shall serve as the County's lead financial reporting coordinator unless the County designates another office in writing.

B. Entity Liaisons. Each constitutional officer and each separately reported entity shall designate a liaison responsible for providing trial balances, schedules, supporting documentation, management representations, and responses to auditor requests.

C. Clerk-Prepared Materials. The Clerk shall prepare the County ACFR or annual financial report package, note disclosures, SEFA/SESA-related schedules, enterprise-fund or special-district statements, special compliance schedules, and board agenda materials/final publication package, unless otherwise designated by the County.

D. Constitutional Officer Financial Statements. Individual constitutional-officer financial statements shall be prepared by lead individuals within the respective constitutional offices. The current process specifically identifies the Manatee County Sheriff's Office, the Clerk of the Court, and the Supervisor of Elections as preparing their own financial statements.

E. Inspector General Support. The Clerk will provide up to 500 hours per year of support to the audit in areas to be determined with the auditor. Historical support areas have included cash, investments, capital assets, long-term liabilities, and Single Audit support.

1.07 ACCESSIBILITY

Contractor shall ensure all of its electronic information, documents, applications, reports, and deliverables required under the Agreement are in a format that meets the requirements of Section 508 of the Rehabilitation Act and applicable accessibility best practices, including W3C WCAG 2 standards. Where a required resource is not fully compliant, Contractor shall provide a clear point of contact and a practical accommodation strategy for furnishing alternate formats and resolving the non-compliance.

END OF EXHIBIT A

EXHIBIT B, FEE RATE SCHEDULE

EXHIBIT B, FEE RATE SCHEDULE

COUNTY shall compensate CONTRACTOR at the fixed, all-inclusive annual fees shown in the Fee Schedule below, following receipt, review, and acceptance of invoices submitted in accordance with Article 5 of the Agreement.

CONTRACTOR may submit periodic progress invoices against the applicable fixed annual fee based on Services performed. Each invoice shall identify the applicable audit year, total annual fee, amounts previously billed, current amount requested, remaining balance, and sufficient supporting detail by audited entity or service area. Total payments shall not exceed the applicable fixed annual fee unless additional services are separately authorized in writing by COUNTY.

The hourly rates listed below apply only to services outside the approved Scope of Services that are specifically authorized in writing by COUNTY before the services are performed. No additional service or charge is authorized solely by its inclusion in this Exhibit.

HOURLY RATES FOR SEPARATELY AUTHORIZED ADDITIONAL SERVICES

CLASSIFICATION/JOB TITLE	HOURLY RATE
Partner	$350
Manager	$300
Senior	$200
Staff	$160
IT Specialist	$250
Fraud Specialist	$250

[Remainder of page intentionally left blank]

Service / Deliverable	FY26	FY27	FY28	FY29	FY30	Renewal Year 1	Renewal Year 2
County reporting entity/basic financial statement audit and ACFR support	$120,000	$125,000	$130,000	$135,000	$140,000	$145,000	$145,000
Constitutional officer and separately reported county agency audits, reports, and management letters	$140,000	$145,000	$150,000	$155,000	$160,000	$165,000	$165,000
Port ACFR-related opinions	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Public Utility System reporting	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Federal Single Audit	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
Florida Single Audit or project-specific audit	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Special compliance or agreed-upon-procedure reports	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Annual Financial Report (State Report) support, if applicable	$0	$0	$0	$0	$0	$0	$0
Other expressly required scope items	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
TOTAL	$355,000	$365,000	$375,000	$385,000	$395,000	$405,000	$405,000

END OF EXHIBIT B

EXHIBIT C, AFFIDAVIT OF NO CONFLICT

STATE OF Florida
COUNTY OF Manatee

Before me, the undersigned authority, this day personally appeared [INSERT NAME] Timothy Gruters, as [INSERT TITLE] Partner of [INSERT CONTRACTOR NAME] Carr, Riggs & Ingram, L.L.C., (hereinafter "CONTRACTOR") with full authority to bind CONTRACTOR, who being first duly sworn, deposes and says that CONTRACTOR:

(a) Is not currently engaged and will not become engaged in any obligations, undertakings or contracts that will require CONTRACTOR to maintain an adversarial role against the County or that will impair or influence the advice, recommendations or quality of work provided to the County; and

(b) Has provided full disclosure of all potentially conflicting contractual relationships and full disclosure of contractual relationships deemed to raise a question of conflict(s); and

(c) Has provided full disclosure of prior work history and qualifications that may be deemed to raise a possible question of conflict(s).

Affiant makes this Affidavit for the purpose of inducing Manatee County, a political subdivision of the State of Florida, to enter into this Agreement No. 26-TA006532SB for Auditing Services

DATED this 22nd day of September, 20 26.

CONTRACTOR Signature

The foregoing instrument was sworn to and acknowledged before me this 22nd day of September, 20 26, by [NAME] Timothy Gruters, as [TITLE] Partner of [CONTRACTOR] Carr, Riggs & Ingram LLC. He / She is personally known to me or has produced _____ [TYPE OF IDENTIFICATION] as identification.

Notary Signature
Commission No. HH357122

PARIS A LAWONN
Notary Public - State of Florida
Commission # HH 357122
My Comm. Expires May 26, 2027
Bonded through National Notary Assn.

Please return this completed and signed exhibit with your agreement.

EXHIBIT D, ANTI-HUMAN TRAFFICKING AFFIDAVIT
(Section 787.06, Florida Statutes)

Before me, the undersigned authority, personally appeared Timothy Gruters, who was sworn and says that the following information is true and correct:

1. My name is Timothy Gruters of Carr, Riggs & Ingram, L.L.C. I have been authorized by the Company to provide and execute this affidavit.
2. I am over eighteen years of age and the following information is given from my own personal knowledge.
3. Company is a nongovernmental entity and I hereby attest that Company does not use coercion for labor or services as defined in Section 787.06, Florida Statutes.
4. This affidavit is made and given by affiant under penalty of perjury with full knowledge of applicable Florida laws regarding sworn affidavits and the penalties and liabilities resulting from false statements and misrepresentations therein.

Signature

STATE OF Florida
COUNTY OF Manatee

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization

this 22nd day of September, 2026, by Timothy Gruters, who

☑ is personally known to me or
☐ has produced _____ as identification.

[CHECK APPLICABLE BOXES TO SATISFY IDENTIFICATION REQUIREMENT OF SECTION 117.05, FLORIDA STATUTES]

Signature of Notary Public

My Commission Expires: 05/26/2027

(Legibly print, type, or stamp commissioned name of Notary Public and affix official notary seal below.)

Please return this completed and signed exhibit with your agreement

PARIS A LAWONN
Notary Public - State of Florida
Commission # HH 357122
My Comm. Expires May 26, 2027
Bonded through National Notary Assn.

EXHIBIT E, INSURANCE REQUIREMENTS
AGREEMENT NO. 26-TA006532SB

Work under the resulting Agreement cannot commence until all insurance coverages indicated herein have been obtained. The cost for insurance coverage is the sole responsibility of Contractor/Consultant. The Contractor/Consultant shall obtain and submit to the Procurement Division within ten (10) calendar days from the date of notice of intent to award, proof the following minimum amounts of insurance on a standard **ACORD** form (inclusive of any amounts provided by an umbrella or excess policy):

REQUIRED INSURANCES FOR ALL AGREEMENTS:

1. ☒ **Commercial General Liability Insurance:**

(Per Occurrence form only; claims-made form is not acceptable)

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $ 1,000,000 Single Limit Per Occurrence
- $ 2,000,000 Aggregate
- $ 1,000,000 Products/Completed Operations Aggregate
- $ 1,000,000 Personal and Advertising Injury Liability
- $ 50,000 Fire Damage Liability
- $ 5,000 Medical Expense, and
- $ 1,000,000, Third Party Property Damage
- $ _____ Project Specific Aggregate (Required on projects valued at over $10,000,000)

This policy shall contain severability of interests' provisions.

2. ☒ **Employer's Liability Insurance:**

Coverage limits of not less than:

- $100,000 Bodily Injury by Accident {Each Accident}
- $500,000 Bodily Injury by Disease {Each Employee}
- $500,000 Bodily Injury by Disease {Policy Aggregate}

3. ☒ **Worker's Compensation Insurance:**

☐ **US Longshoremen & Harbor Workers Act Coverage**

☐ **Jones Act Coverage**

Coverage limits of not less than:

- Statutory workers' compensation coverage shall apply for all employees in compliance with the laws and statutes of the State of Florida and the federal government.

- If any operations are to be undertaken on or about navigable waters, coverage must include US Longshoremen & Harbor Workers Act and Jones Act.

Should 'leased employees' be retained for any part of the project or service, the employee leasing agency shall provide evidence of Workers' Compensation coverage and Employer's Liability coverage for all personnel on the worksite and in compliance with the above Workers' Compensation requirements.

NOTE: Workers' Compensation coverage is a firm requirement. If claiming an exemption, an exemption certificate issued by the State of Florida must be provided. The exemption certificate is only approved for the individual named on the certificate.

OTHER INSURANCES THAT MAY BE REQUIRED:

4. ☒ **Automobile Liability Insurance:**

Coverage shall be afforded under a per occurrence policy form, including coverage for all owned, hired, and non-owned vehicles for bodily injury and property damage, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $ 1,000,000 Combined Single Limit; OR
- $ 500,000 Bodily Injury and $ 500,000 Property Damage
- $ 10,000 Personal Injury Protection (No Fault)
- $ 500,000 Hired, Non-Owned Liability
- $ 10,000 Medical Payments

This policy shall contain severability of interests' provisions.

5. ☐ **Aircraft Liability Insurance**

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $ _____ Each Occurrence Property and Bodily Injury with no less than $100,000 per passenger each occurrence or a 'smooth' limit.
- $ _____ General Aggregate

6. ☐ **Unmanned Aircraft Liability Insurance (Drone)**

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed and name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $ _____ Each Occurrence Property and Bodily Injury; Coverage shall specifically include operation of Unmanned Aircraft Systems (UAS), including liability and property damage.
- $ _____ General Aggregate

7. ☐ **Installation Floater Insurance**

When the Agreement **does not** include construction of, or additions to, above ground building or structures, but does involve the installation of machinery or equipment, Installation Floater Insurance is required. Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- 100% of the completed value of such addition(s), building(s), or structure(s)

8. ☒ **Professional Liability and/or Errors and Omissions (E&O) Liability Insurances**

Coverage shall be afforded under either an occurrence policy form or a claims-made policy form. If the coverage form is on a claims-made basis, then coverage must be maintained for a minimum of three years from termination of date of the Agreement. Limits must not be less than:

- $ 1,000,000 Bodily Injury and Property Damage Each Occurrence
- $ 2,000,000 General Aggregate

9. ☐ **Builder's Risk Insurance**

When the Agreement includes the construction of roadways and/or the addition of a permanent structure or building, including the installation of machinery and/or equipment, Builder's Risk Insurance shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- An amount equal to 100% of the completed value of the project, or the value of the equipment to be installed
- The policy shall not carry a self-insured retention/deductible greater than $10,000

Coverage shall be for all risks and include, but not be limited to, storage and transport of materials, equipment, supplies of any kind whatsoever to be used on or incidental to the project, theft coverage, and Waiver of Occupancy Clause Endorsement, where applicable.

10. ☒ **Cyber Liability Insurance**

Coverage shall comply with Florida Statute 501.171, shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $1,000,000 Security Breach Liability
- $500,000 Security Breach Expense Each Occurrence
- $1,000,000 Security Breach Expense Aggregate
- $500,000 Replacement or Restoration of Electronic Data
- $500,000 Extortion Threats
- $500,000 Business Income and Extra Expense
- $500,000 Public Relations Expense

NOTE: Policy must not carry a self-insured retention/deductible greater than $25,000.

11. ☐ **Hazardous Materials Insurance**

Hazardous materials include all materials and substances that are currently designated or defined as hazardous by the law or rules of regulation by the State of Florida or federal government.

All coverage shall be afforded under either an occurrence policy form or a claims-made policy form, and the policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured. If the coverage form is on a claims-made basis, then coverage must be maintained for a minimum of three years from termination of date of the Agreement. Limits must not be less than:

☐ ***Pollution Liability:***

- Amount equal to the value of the Agreement, subject to a $1,000,000 minimum, for Bodily Injury and Property Damage to include sudden and gradual release, each claim and aggregate.

☐ ***Asbestos Liability (If handling within scope of Agreement):***

- Amount equal to the value of the Agreement, subject to a $1,000,000 minimum, for Bodily Injury and Property Damage to include sudden and gradual release, each claim and aggregate.

☐ ***Disposal:***

When applicable, Contractor/Consultant shall designate the disposal site and furnish a Certificate of Insurance from the disposal facility for Environmental Impairment Liability Insurance covering liability.

- Amount equal to the value of the Agreement, subject to a $1,000,000 minimum, for Liability for Sudden and Accidental Occurrences, each claim, and an aggregate.
- Amount equal to the value of the Agreement, subject to a $1,000,000 minimum, for Liability for Non-Sudden and Accidental Occurrences, each claim, and an aggregate.

12. ☐ **Hazardous Waste Transportation Insurance:**

Contractor/Consultant shall designate the hauler and have the hauler furnish a Certificate of Insurance for Automobile Liability insurance with Endorsement MCS-90 for liability arising out of the transportation of hazardous materials. EPA identification number shall be provided.

All coverage shall be afforded under either an occurrence policy form or a claims-made policy form and the policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured. If the coverage form is on a claims-made basis, then coverage must be maintained for a minimum of three years from termination of date of the Agreement. Limits must not be less than:

- Amount equal to the value of the Agreement, subject to a $1,000,000 minimum, per accident.

13. ☐ **Liquor Liability Insurance:**

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $1,000,000 Each Occurrence and Aggregate

14. ☐ **Garage Keeper's Liability Insurance:**

Coverage shall be required if the maintenance, servicing, cleaning, or repairing of any County motor vehicles is inherent or implied within the provision of the Agreement.

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- Property and asset coverage in the full replacement value of the lot or garage.

15. ☐ **Bailee's Customer Liability Insurance:**

Coverage shall be required for damage and/or destruction when County property is temporarily under the care or custody of a person or organization, including property that is on, or in transit to and from the person or organization's premises. Perils covered should include fire, lightning, theft, burglary, robbery, explosion, collision, flood, earthquake and damage or destruction during transportation by a carrier.

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- Property and asset coverage in the full replacement value of the County asset(s) in the Contractor/Consultant's care, custody, and control.

16. ☐ **Hull and Watercraft Liability Insurance:**

Coverage shall be afforded under a per occurrence policy form, policy shall be endorsed to name "Manatee County, a political subdivision of the State of Florida" as an Additional Insured, and include limits not less than:

- $ _____ Each Occurrence
- $ _____ General Aggregate
- $ _____Medical Expense
- $ _____ Third Party Property Damage
- $ _____ Project Specific Aggregate (Required on projects valued at over 10,000,000)

17. ☐ **Other (Please Specify)**

BOND REQUIREMENTS:

☐ **Bid Bond:**

A Bid Bond in the amount of $_____ or ____% of the total offer shall be submitted with the sealed response and shall include project name, project number, location, and address.

In lieu of the bond, the Contractor/Consultant may file an alternative form of security in the amount of $_____ or ____% of the total offer in the form of a money order, a certified check, a cashier's check, or an irrevocable letter of credit issued to Manatee County.

NOTE: A construction project over $200,000 requires a Bid Bond in the amount of 5% of the total bid offer.

☐ **Payment and Performance Bond:**

A Payment and Performance Bond shall be submitted by Contractor/Consultant for 100% of the award amount and shall be presented to Manatee County within ten (10) calendar days of issuance of the notice of intent to award.

NOTE: A construction project over $200,000 requires a Payment and Performance Bond.

INSURANCE REQUIREMENTS:

I. All policies shall contain, or be endorsed to contain, the following provisions:

a. **"Manatee County, a Political Subdivision of the State of Florida,"** shall be named as an Additional Insured in respect to liability arising out of activities performed by or on behalf of the Contractor/Consultant, his agents, representatives, and employees; products and completed operations of the Contractor/Consultant; automobiles owned, leased, hired, or borrowed by the Contractor/Consultant, and as required per the above specific insurance requirements. The coverage(s) shall contain no special limitation(s) on the scope of protection afforded to the County, its officials, employees, or volunteers. This subsection a. not applicable to [list any policies that are NOT liability].

b. A Certificate of Insurance shall be provided to the County and shall include the endorsement that evidences the County being listed as an Additional Insured. This can be done in one of two ways: (1) an endorsement can be issued that specifically lists "Manatee County, a Political Subdivision of the State of Florida," as Additional Insured; or, (2) an endorsement can be issued that states that all Certificate Holders are Additional Insured with respect to the policy.

c. The Contractor/Consultant's insurance coverage shall be primary insurance with respect to the County, its officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officials, employees, or volunteers shall be in excess of Contractor/Consultant's insurance and shall be non-contributory.

d. The insurance policies shall be on an occurrence form, unless specifically noted otherwise.

e. Contractor/Consultant's insurer shall agree to waive all rights of subrogation against the County, its officials, employees, and volunteers for losses arising from work performed by the Contractor/Consultant for the County.

f. Prior to the execution of an Agreement, or issuance of a Purchase Order, Contractor/Consultant shall furnish the County with a Certificate(s) of Insurance (using an industry accepted certificate form, signed by the Issuer, with applicable endorsements, and containing the solicitation or Agreement number, and title or description) for all required coverages and evidencing the applicable coverages, as set forth above, name "Manatee County, a Political Subdivision of the State of Florida" as an Additional Insured. The address where such certificates shall be sent or delivered is as follows unless otherwise provided:

Manatee County, a Political Subdivision of the State of Florida
Attn: Procurement Division
9000 Town Center Parkway

Lakewood Ranch, FL 34202

g. Annually upon the anniversary date(s) of the insurance policy's renewal date(s) for as long as the Agreement remains in effect, Contractor/Consultant shall furnish the County with a Certificate(s) of Insurance (using an industry accepted certificate form, signed by the Issuer, with applicable endorsements, and containing the solicitation or Agreement number, and title or description) for all required coverages and evidencing the applicable coverages, as set forth above, name "Manatee County, a Political Subdivision of the State of Florida" as an Additional Insured.

   In addition, when requested in writing from the County, Contractor/Consultant shall provide the County with a certified copy of all requested insurance policies. The address where such certificates and certified policies shall be sent or delivered is as follows unless otherwise provided:

   Manatee County, a Political Subdivision of the State of Florida
   Attn: Risk Management Division
   1112 Manatee Avenue West, Ste 969
   Bradenton, FL 34205

h. The project's solicitation number and title shall be listed on each Certificate of Insurance or policy.

i. If the policy contains an aggregate limit, confirmation is needed in writing (letter, email, etc.) to the County's representative that the aggregate limit has not been eroded when supplying the Certificate of Insurance.

j. Contractor/Consultant shall provide thirty (30) days written notice of any cancellation, non-renewal, termination, material change, or reduction in coverage of any insurance policies to the County's representative including solicitation number and title with all notices.

k. Contractor/Consultant agrees that should at any time Contractor/Consultant fail to meet or maintain the required insurance coverage(s) as set forth herein, the County may terminate this Agreement.

l. The Contractor/Consultant waives all subrogation rights against "Manatee County, a Political Subdivision of the State of Florida," for all losses or damages which occur during, or arise from, the Agreement, whether the suit is brought during the Agreement period or not.

m. The Contractor/Consultant has sole responsibility for all insurance premiums and policy deductibles.

n. It is the Contractor/Consultant's responsibility to ensure that his agents, representatives, and sub-contractor comply with the insurance requirements set forth herein. Contractor/Consultant shall include his agents, representatives, and sub-contractor/consultants working on the project or at the worksite as insured under its policies, or Contractor/Consultant shall furnish separate Certificates of Insurance and endorsements naming "Manatee County, a political subdivision of the State of Florida" as an Additional Insured for each agent, representative, and sub-Contractor/Consultant working on the project or at the worksite. All coverage for agents, representatives, and sub-contractor/consultants shall be subject to all the same requirements set forth herein.

o. All required insurance policies must be written with a carrier having a minimum A.M. Best rating of A- FSC VII or better. In addition, the County has the right to review the Contractor/Consultant's deductible or self-insured retention and to require that it be reduced or eliminated.

II. Contractor/Consultant understands and agrees that the types and limits of coverages listed herein shall not be construed as a limitation of any potential liability to the County, or to others, and the County's failure to request evidence of the insurance coverages and/or Additional Insured status shall not be construed as a waiver of Contractor/Consultant's obligation to provide and maintain the insurance coverages specified.

III. Contractor/Consultant understands and agrees that the County does not waive its immunity, and nothing herein shall be interpreted as a waiver of the County's rights, including the limitation of waiver of immunity, as set forth in Florida Statutes 768.28, or any other statutes, and the County expressly reserves these rights to the full extent allowed by law.

IV. The enclosed Hold Harmless Agreement shall be signed by the Contractor/Consultant and shall become a part of the Agreement.

V. No award shall be made until the Procurement Division has received the Certificate of Insurance, Endorsements, and signed Hold Harmless Agreement in accordance with this section.

MANATEE COUNTY, a Political Subdivision of the State of Florida Indemnity and Hold Harmless

Contractor shall defend, indemnify and hold harmless the County, its officers, agents, employees, volunteers, representatives, and assigns from and against all claims, liability, loss and expense, including reasonable costs, collection expenses, attorneys' fees, and court costs which may arise because of Contractor, its officers, employees, representatives, and/or agents' performance or non-performance of its obligations under the Agreement. Contractor recognizes the broad nature of this indemnification and hold harmless clause, as well as the duty to defend the County when necessary, and voluntarily makes this covenant and expressly acknowledges the receipt of such good and valuable consideration provided by the County in support of this indemnity, hold harmless, and indemnification contractual obligation, in accordance with the laws of the State of Florida. This clause shall survive the termination of this Agreement. Compliance with any insurance requirements required elsewhere within this Agreement shall not relieve Contractor of its liability and obligation to defend, hold harmless and indemnify the County as set forth in this exhibit of the Agreement.

Nothing herein shall be construed to extend the County's liability beyond that provided in section 768.28, Florida Statutes or waive the County's sovereign immunity to the extent applicable.

AGREEMENT NO. AND NAME	26-TA006532SB - Auditing Services
INSURANCE AGENT	Whittaker-Warren Insurance
CONTRACTOR SIGNATURE AND DATE	9/22/26

Acknowledgement:

STATE OF Florida COUNTY OF Manatee

The foregoing instrument was acknowledged before me this 22nd day of September, 20 26 by Timothy Gunters [YOUR FULL LEGAL NAME], who is personally known to me or who has produced _____ as identification.

Notary Signature: _____

Print Name: Paris A. Lawonn

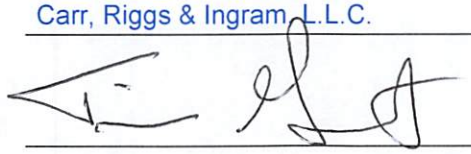
PARIS A LAWONN
Notary Public - State of Florida
Commission # HH 357122
My Comm. Expires May 26, 2027
Bonded through National Notary Assn.

Please return this complete and signed statement with your agreement.

INSURANCE STATEMENT

THE UNDERSIGNED has read and understands the insurance requirements resulting from this Agreement and shall provide the insurances required by this Attachment within ten (10) days from the date of Notice of Intent to Award.

Contractor/Consultant Name: Carr, Riggs & Ingram, L.L.C. Date: 09.22.2026

Signature (Authorized Official): 

Printed Name/Title: Timothy Gruters, Partner

Insurance Agency: Whittaker-Warren Insurance

Agent Name: Forrest J. Warren Agent Phone: 334.347.2631

Please return this complete and signed statement with your agreement.

EXHIBIT F, FOREIGN COUNTRIES OF CONCERN AFFIDAVIT
(Section 287.138, Florida Statutes)

Before me, the undersigned authority, personally appeared [*insert name, i.e.,* John Doe] who was

sworn and says that the following information is true and correct:

1. I am the Partner [*insert title*] of Carr, Riggs & Ingram, L.L.C. [*insert name of nongovernmental entity, i.e.,* ABC Corporation, a Florida corporation] (Entity). I have been authorized by the Entity to provide and execute this affidavit.

2. I am over eighteen years of age, and the following information is given from my own personal knowledge.

3. I hereby attest that:

   a. Entity is not owned by the government of a foreign country of concern;

   b. No government of a foreign country of concern has a controlling interest in Entity; and

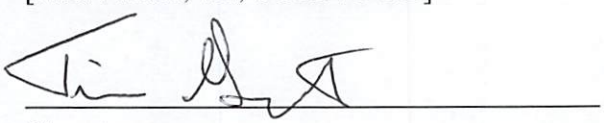
   c. Entity is not organized under the laws of nor has its principal place of business in a foreign country of concern.

4. I understand that in accordance with Section 287.138, Florida Statutes, "controlling interest" means possession of the power to direct or cause the direction of the management or policies of a company, whether through ownership of securities, by contract, or otherwise. A person or entity that directly or indirectly has the right to vote 25 percent or more of the voting interests of the company or is entitled to 25 percent or more of its profits is presumed to possess a controlling interest.

5. I understand that in accordance with Section 287.138, Florida Statutes, "foreign country of concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

6. This affidavit is made and given by affiant under penalty of perjury with full knowledge of applicable Florida laws regarding sworn affidavits and the penalties and liabilities resulting from false statements and misrepresentations therein.

[*insert name, i.e.,* **JOHN DOE**]



Signature

STATE OF FLORIDA
COUNTY OF Manatee [*insert county, i.e.,* MANATEE]

Sworn to (or affirmed) and subscribed before me by means of

☑ physical presence or

☐ online notarization

this 22nd day of September, 2026, by [*insert name, i.e.*, John Doe], who Timothy Anders

☑ is personally known to me

or

☐ has produced _____ as identification.

[CHECK APPLICABLE BOXES TO SATISFY IDENTIFICATION REQUIREMENT OF SECTION 117.05, FLORIDA STATUTES]

_____ My Commission Expires: 05/26/2027

Signature of Notary Public

(Legibly print, type, or stamp commissioned name of Notary Public and affix official notary seal below.)

Please return this complete and signed statement with your agreement.

PARIS A LAWONN
Notary Public - State of Florida
Commission # HH 357122
My Comm. Expires May 26, 2027
Bonded through National Notary Assn.

APPROVED in Open Session
10/8/2026
Manatee County Board of County Commissioners

October 8, 2026 - Land Use Meeting

Subject
Approval of Agreement No. 26-TA006532SB for Auditing Services with Carr, Riggs & Ingram, LLC, Neil Unruh, Director of Finance, Clerk of the Circuit Court

Category
CONSENT AGENDA

Briefings
None

Contact and/or Presenter Information
Presenter: Neil Unruh - Director of Finance, Manatee County Clerk of the Circuit Court and Comptroller

Action Requested
Approval of Agreement No. 26-TA006532SB, Auditing Services, with Carr, Riggs & Ingram, LLC, and Authorization for the Purchasing Official to execute the Agreement.

Enabling/Regulating Authority
Chapter 2-26, Manatee County Code of Ordinances
Sections 218.39 and 218.391, Florida Statutes

Applicable Advisory Board
N/A

Background Discussion
On June 26, 2026, at the request of the Manatee County Clerk of the Circuit Court and Comptroller, the Procurement Division issued Request for Proposals (RFP) No. 26-TA006532SB for Auditing Services.

The objective of the RFP was to select a highly qualified and experienced firm to provide Manatee County and its constitutional offices with independent external auditing services for the fiscal years ending September 30, 2026 through September 30, 2030, together with any renewal terms authorized by the resulting agreement. The services are intended to support the annual audit of the Manatee County reporting entity and required county agencies and related reporting units, together with any applicable federal and state compliance audit work and expressly identified special reports.

The scope of services includes, but is not limited to, annual financial statement audit services, Government Auditing Standards reporting, management letters, separate

opinions or companion reports where required, applicable federal and state single audit services, special compliance or agreed-upon-procedure services expressly required by the County, and all related coordination required for timely completion of the County's annual reporting process.

On July 30, 2026, the Procurement Division received five (5) proposals for Auditing Services. Following Procurement's due diligence review, four (4) proposals were determined responsive and responsible and proceeded to technical evaluation:

1. Carr, Riggs & Ingram, LLC, Bradenton, FL
2. James Moore & Co., P.L., Daytona, FL
3. Mauldin & Jenkins, LLC, Bradenton, FL
4. Purvis, Gray and Company, LLP, Gainesville, FL

The proposal submitted by Cherry Bekaert LLP was determined non-responsive and was not further evaluated.

On September 15, 2026, the Evaluation Committee convened to conduct technical evaluations of the responsive and responsible proposals received. The Evaluation Committee recommended award to Carr, Riggs & Ingram, LLC, subject to successful negotiations and all required County approvals.

Agreement No. 26-TA006532SB provides for an initial term of five (5) years, with the County reserving the right to extend the initial term for two (2) additional one-year renewal terms. The Agreement compensates the Contractor through fixed, all-inclusive annual fees set forth in Exhibit B. Services outside the approved Scope of Services may not be performed or compensated unless authorized in writing by the County before the services are performed.

The fixed annual fees are $355,000 for FY26, $365,000 for FY27, $375,000 for FY28, $385,000 for FY29, and $395,000 for FY30. If both renewal terms are exercised, the annual fee for each renewal year is $405,000. Funding for the Agreement will be in accordance with the BCC-approved budget and the applicable funding source identified below. Any funding deviation requiring a budget amendment will be brought before the Board for approval before the related services are authorized.

Attorney Review
Other (Requires explanation in field below)
Not Reviewed

Instructions to Board Records **Emailed 10/8/2026**
Original to Board Records.

Copies to:
Manatee County Clerk of the Circuit Court and Comptroller: Neil Unruh (neil.unruh@manateeclerk.com) / Jan Brewer (Jan.Brewer@manateeclerk.com)
Procurement Division: Stacia Branco (stacia.branco@mymanatee.org) / (approvedeagendas@mymanatee.org)

Cost and Funds Source Account Number and Name
0010015700-532000 - General Fund Accounting & Auditing

Amount and Frequency of Recurring Costs
FY26 - $355,000; FY27 - $365,000; FY28 - $375,000; FY29 - $385,000; FY30 - $395,000; optional renewals - $405,000 annually, per Exhibit B