



**VENDOR CONTRACT BETWEEN
CAREER SOURCE HEARTLAND
AND
JAMES MOORE & CO., P.L.
FOR
AUDITING SERVICES**

THIS CONTRACT is entered into between **CareerSource Heartland**, hereinafter referred to as "CSH", with administrative offices at 5901 US Hwy 27 South, Suite 1, Sebring, Florida 33870, and **James Moore and Co., P.L.**, hereinafter referred to as "Contractor", located at 121 Executive Circle, Daytona Beach, Florida 32114, for the purpose of providing auditing services for program/fiscal year 2024-2025.

CSH agrees to pay for contracted services according to the Agreement of Payment, for an amount not to exceed thirty-seven thousand five hundred dollars and no cents (\$37,500), subject to the availability of funds. This amount includes the base rate of thirty thousand dollars and no cents (\$30,000) for the financial audit, three thousand five hundred dollars and no cents (\$3,500) for continued implementation of Lease Standard ASC 842, plus four thousand dollars and no cents (4,000) for completion and submittal of IRS Form 990.

This contract is the first (1st) of five (5) possible contract periods, beginning on July 1, 2025, and ending on June 30, 2026. CSH is not obligated to pay for costs incurred related to this contract prior to this contract's begin date or after the end date. This contract, which incorporates Attachment 1, General Provisions; Attachment 2, Statement of Work; Attachment 3, Agreement for Payment; referenced Exhibits, and Contractor's Letter of Engagement, contain all the terms and conditions agreed upon by both parties.

IN WITNESS THEREOF, the parties hereto have caused this contract to be executed by their undersigned duly authorized officials.

JAMES MOORE & CO., P.L.

CAREER SOURCE HEARTLAND

Corinne LaRoche, CPA
Partner

Donna Doubleday
President/CEO

Date

Date

CONTRACT NOT VALID UNTIL SIGNED BY BOTH PARTIES

**ATTACHMENT 1: GENERAL PROVISIONS
CONTRACTOR ASSURANCES**

A. General Agreements

Contractor shall provide services within the contract period, in accordance with the Statement of Work, and within the parameters of the Agreement of Payment.

B. Laws and Regulations

1. Contractor shall comply fully with non-discrimination and equal opportunity provisions of the following:
 - a. Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color, or national origin;
 - b. Title IX of the Education Amendments of 1972 as amended, 20 U.S.C. 1681 et. Seq., which prohibits discrimination on the basis of sex in educational programs;
 - c. Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of disability;
 - d. The Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age;
 - e. Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation, or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participate in any WIOA Title I financially assisted program or activity;
 - f. Section 654 of the Omnibus Budget Reconciliation Act of 1981 as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, handicap, political affiliation, or beliefs.
 - g. The American with Disabilities Act of 1990, P.L. 101-336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities;
 - h. Executive Order (EO) 11246, Equal Employment Opportunity, as amended by EO 11375, and as supplemental in Department of Labor regulation 29 CFR parts 33 and 37, as well as 41 CFR part 60, and 45 CFR part 80 if applicable.
2. When applicable, for contracts in excess of \$150,000, Contractor shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.), Section 508 of the Clean Water Act as amended (33 USC 1368 et seq), Executive Order 11738 and Environmental Protection Agency regulations (40 CFR Part 15). Contractor shall report any violation of the above to CSH.
3. Contractor shall comply with mandatory standards and policies relating to energy efficiency which are contained in the State of Florida's energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163, 42 U.S.C. 6201).
4. As applicable, Contractor will comply with the:
 - a. Davis-Bacon Act as amended (40 U.S.C. 276a to a-7) and as supplemented by the Dept. of Labor (DOL) regulations 29 CFR Part 5;
 - b. Copeland Anti-Kickback Act (40 U.S.C. 276c and 18 U.S.C. 874) as supplemented by DOL regulations 29 CFR Part 3; and
 - c. Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333) as supplemented by DOL regulations 29 CFR Part 5 regarding labor standards for federally assisted construction sub-agreements.
5. When applicable, if this Contract is in excess of \$100,000, Contractor shall comply with the provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352 (29 CFR part 93. Contractor must, prior to contract execution, complete the Certification Regarding Lobbying form.
6. When applicable, as required by the regulation implementing EO 12549 and 12689, Debarment and Suspension, 29 CFR 98, the Contractor must not be presently nor previously within a three-year period preceding the effective date of the Contract, debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency. No contract shall be awarded to parties listed on the GSA List of Parties Excluded from Federal Procurement or Non-Procurement Programs.
7. Contractor must provide a sworn statement regarding Public Entity Crimes as identified in 287.133, F.S.

8. Contractor is aware that federal funds may not be used for the purchase or improvement of land, or the purchase, construction, or permanent improvement of any building or facility. If any property has been constructed or substantially renovated through the unlawful use of state or federal funds, the federal government shall be entitled to a lien against said property.
9. Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and CSH in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions made by nonprofit organizations and small business firms under government grants, contracts, and cooperative agreements", and any implementing regulations issued by the awarding agency.
10. As applicable, Contractor will comply with the Solid Waste Disposal Act as amended by the Resource Conservation and Recovery Act (42 USC 6962).
11. The Pregnancy Discrimination Act (PDA) prohibits discrimination based on pregnancy regarding any aspect of employment, including hiring, firing, pay, job assignments, promotions, layoffs, training, fringe benefits, such as leave and health insurance, and any other term or condition of employment.
12. Title VII prohibiting discrimination against an individual because of gender, gender identity, including transgender status, sexual orientation, or connections to organizations or groups that are generally associated with people of a certain sex.
13. When issuing statements, press releases, request for proposals, bid solicitation, and other documents describing the project or programs funded in whole or in part with Federal money, all Contractors receiving Federal funds shall clearly state: 1) the percentage of the total cost of the program or project which will be financed with Federal money; and 2) the dollar amount of Federal funds for the project or program.
14. The contractor's responsibilities include the adherence to auditing standards generally accepted in the United States of America Government Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Uniform Guidance.
15. Conflict of Interest.
16. Procurement of Recovered Materials
Contractor agrees to comply with the provisions of section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, and as supplemented by 2 CFR Appendix II to part 200 and 2 CFR part 200.323 and the requirements stated therein.
17. Domestic Preferences For Procurements
Contractor agrees to comply with the provisions of 2 CFR Appendix II to part 200 and 2 CFR part 200.322 and the requirements stated therein.
18. Prohibition On Certain Telecommunications And Video Surveillance Services Or Equipment
Contractor agrees to comply with the provisions of 2 CFR Appendix II to part 200 and 2 CFR part 200.216 and the requirements stated therein. See [Public Law 115-232](#), section 889 for additional information and 2 CFR part 200.471.
19. E-Verify
Contractor 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 beginning January 1, 2021, uses the E-Verify system to electronically verify the employment eligibility of all newly hired workers; and (2) has verified that all of Contractor's subcontractors performing the duties and obligations of the Agreement are registered with the E-Verify System, and beginning January 1, 2021, use the E-Verify System to electronically verify the employment eligibility of all newly hired workers.

C. Termination for Cause and for Convenience

1. Termination Due to Lack of Funds: If for any reason funds to finance this contract are reduced, suspended or terminated, in whole or in part, funding for this contract may cease. CSH shall provide no less than thirty (30) business days written notice of such termination.

2. Termination for Breach: CSH may terminate this contract when it has determined that the Contractor has failed to provide any of the services specified herein in a timely or proper fashion, failed to perform in whole or in part, or has violated any stipulations of this contract. CSH will notify Contractor of such in writing. Depending on the situation and cause for the breach of contract, CSH may either unilaterally cancel the contract immediately or allow the Contractor ten (10) business days from receipt of notice in which to respond with a plan agreeable to CSH to correct said deficiencies. Upon failure of Contractor to respond within the appointed time or failure of Contractor to respond with appropriate plans, CSH will serve a termination notice that shall become effective within fifteen (15) business days after its issuance.

In the event of such termination, CSH shall be liable for payment only for services rendered prior to the effective date of termination. Final billing for payment must be received by CSH within forty-five (45) calendar days of termination date.

Contractor shall provide CSH with written notice of any perceived breach and extend CareerSource Heartland ten (10) business days to cure any perceived breach under the contract.

3. Termination for Convenience: This contract may be terminated by either party for convenience when it is in their best interest. CSH may suspend this contract for the purpose of investigating irregularities under this contract. Any termination for convenience will be preceded by written notice setting forth the effective date of said termination. The termination shall be effective thirty (30) calendar days after the notice is issued unless a lesser time is mutually agreed upon by both parties. The Contractor has forty-five (45) calendar days after the effective date to bill for payment. Contractor shall be entitled to receive just and equitable compensation for any services performed hereunder through the date of termination or suspension.
4. Other: Unearned payment under this contract may be suspended or contract terminated upon the refusal by Contractor to accept or comply with any additional conditions that may be imposed by the Federal Government, the State of Florida, the Governor, or CSH at any time.

The submittal of false information may be considered fraud and could result in the immediate termination of the contract.

5. Arbitration Clause: Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

This contract shall be interpreted under the laws of the State of Florida.

6. Venue: The place for any hearing, arbitration, or other, shall be Highlands County, Florida.

ATTACHMENT 2: STATEMENT OF WORK

Contractor agrees to:

1. Conduct an entrance conference prior to commencement of audit activities, meeting with CareerSource Heartland (CSH) management and finance personnel to discuss timing of the audit, expectations, accounting, or other issues.
2. Perform an audit of CSH operations including financial statements for fiscal year ending June 30, 2025, in accordance with Generally Accepted Government Auditing Standards (GAGAS), the guidelines set by the U.S. Dept. of Labor, and any other specifications as may be necessary.
3. Examine the status of compliance with state and federal laws governing structure, functions, and mission of CSH and report any material non-compliance.
4. Under federal and FloridaCommerce audit guidelines, test compliance with federal cash management requirements, FloridaCommerce state level cash management requirements and report any material problems.
5. Test the reconciliation of the financial records of CSH to SERA reports and report compliance in the audit notes.
6. Prepare a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
7. Prepare an "in-relation to" report on the schedule of expenditures of Federal awards.
8. Prepare a report on compliance with requirements that could have a direct and material effect on each major federal program and on internal control over compliance in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* - Uniform Guidance. The report will include an opinion on compliance with specific requirements applicable to major federal financial assistance programs.
9. Prepare and submit a Management Letter to the CSH Board of Directors for those findings and observations not included in the audit report, as well as a verbal briefing at the exit conference. An exit conference between representatives of CSH and the Contractor will be held at the conclusion of the fieldwork. Observations and recommendations will be summarized in writing and discussed with CSH, and will include financial, internal control and program compliance observations and recommendations as well as an explanation of the opinions expressed by the auditor and discussion of the significance of any audit findings.
10. Prepare a communication letter to governance as a result of the audit;
11. Deliver ten (10) bound original Final Audit reports to CSH no later than December 31, 2025. James Moore CPAs will present a verbal report to the CSH Board of Directors at the January, 2026 Board meeting.
12. Prepare Form 990 and deliver a draft of the Form 990 along with the draft audit report, no later than October 31, 2025, unless an extension is filed, which delivery may be made by Dec. 31, 2025.
13. Proactively serve as an audit compliance resource throughout the year.
14. Review of lease agreements to ensure CSH is in full compliance with all aspects of the new lease standards. The new standard (ASC 842) for GAAP lease accounting requires all leases longer than 12 months to be recorded as assets and liabilities on balance sheets. This new standard must be implemented for the fiscal year ending June 30, 2024.
15. Other as identified in Contractor's Letter of Engagement and/or as identified in the Uniform Guidance, Subpart F - Audit Requirements - 200.514 through 200.518.
16. Implementation of Lease Standard ASC 842 (lease liability analysis and calculation).
17. Test and document special auditing guidelines as outlined in the Florida Department of Commerce Agreement with Florida workforce boards.

Other

Other audit elements/requirements provided by the Contractor in response to the CareerSource Heartland Request for Proposal for Auditing Services are incorporated into this Contract by reference.

CSH responsibilities include providing access to all information relevant to the audit. See Contractor's Letter of Engagement for a complete list of CSH responsibilities.

ATTACHMENT 3: AGREEMENT FOR PAYMENT

Contractor agrees to:

1. Bill at the agreed-upon rate contained herein to perform the work outlined in the Scope of Work/Engagement Letter based on CSH cooperation and assistance with preparing confirmations and requested schedules.
2. Total billable costs for services shall not exceed \$37,500. If lesser fees are incurred during the audit engagement, the lesser amount will be billed. If significant additional time is necessary, the Contractor shall discuss the need with CSH and jointly arrive at a new fee estimate before incurring additional costs.
3. Contractor will submit an original Contractor invoice, signed by an authorized Contractor official, upon completion of services.

CSH agrees to:

Process invoices for services rendered from the Contractor within thirty (30) days of the invoice date.