



**CITY OF ST. AUGUSTINE
AUDIT REVIEW COMMITTEE MEETING**

TUESDAY, AUGUST 20, 2024

10:30 A.M.

**COMMUNICATIONS CONFERENCE ROOM (LOBBY B – 2nd
FLOOR – CITY HALL)**

A G E N D A

1. Roll Call
2. General Public Comments
3. Approval of Minutes (May 23, 2024)
4. Review and Selection of the Auditor Submissions
 - CliftonLarsonAllen LLP
 - James More & Co., P.L.
 - Marcum LLP
 - Mauldin & Jenkins LLC
 - Purvis, Gray, and Company LLP
5. Adjourn

NOTICES: In accordance with Florida Statute 286.0105: "If any person decides to appeal any decision made by the City Commission with respect to any matter considered at this scheduled meeting or hearing, the person will need a record of the proceedings, and for such purpose the person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the individual or agency sending notice not later than seven days prior to the proceeding at the address given on the notice. Telephone (904) 825-1007; 1-800-955-8771 (TDB) or 1-800-955-8770 (V), via Florida Relay Service. Please note that one or more members of the City Commission or its appointed boards or committees may attend this meeting and participate, however they may not engage in a discussion or debate amongst themselves on any issue that will likely come before their respective elected or appointed body. The materials prepared and presented are part of the City's ongoing Florida Public Records and Government in the Sunshine compliance and are not intended to be relied upon or to reach investors or the trading markets.

CITY OF ST. AUGUSTINE

Audit Review Committee
Thursday, May 23, 2024

The Audit Review Committee met Thursday, May 23, 2024, at 1:30 P.M. in the Communications Conference Room, Second Floor, 75 King Street. The following were present:

1. Roll Call: Nancy Sikes-Kline, Mayor
Thomas Gilboy
Donald Ramos
Corey Sakryd, Assistant Director, General Services

Also Present: Isabelle Lopez, City Attorney
David Howie, Masters, Smith & Wisby (City's Auditor)
Meredith Breidenstein, Assistant City Manager
Nicole Hall, Deputy Finance Director
Danielle Falkner, Procurement Specialist III
Colleen Kuhn, Recording Secretary

2. PUBLIC COMMENT

Public comment was opened; however, there was no response.

3. APPROVAL OF APRIL 20, 2023 MEETING MINUTES

MOTION

Mr. Gilboy MOVED to approve the April 20, 2023, Meeting Minutes. The motion was SECONDED by Mayor Sikes-Kline and APPROVED BY UNANIMOUS VOICE VOTE.

Mr. Gilboy asked about an update on hiring an internal auditor and cybersecurity training and activities.

Meredith Breidenstein, Assistant City Manager, said costs for hiring an internal auditor had been researched but no further action was taken.

Corey Sakryd, General Services Director stated the City had received over \$500,000 from American Rescue Plan Act (ARPA) for cybersecurity and those funds had been utilized over the past two years.

4. Presentation of the City's Annual Comprehensive Financial Report by the City's Independent auditor, Gary Huggett of Masters, Smith & Wisby

Gary Huggett, Master, Smith and Wisby presented the City's Annual Comprehensive Financial Report (ACFR). He noted a comment at the end of the report indicated no issues affecting the Financial Statement. He highlighted information on the actuary data regarding the pension liabilities, and noted the estimates could have significant financial ramifications for the City. He highlighted footnotes that explained the outcomes if targets were missed. He said there were no adjustments to the Statement nor issues with management.

Mr. Huggett reviewed journal entries including the pension liability journal; entries that could not be completed prior to year-end when actuarial reports were obtained.

Mr. Huggett discussed the City's debt liability including a new bond that was issued. He said bonds were required to be capitalized and amortized until they came

to maturity. He indicated there were only eight journal entries, which was very good. He reviewed year-over-year numbers, audit entries, and the various City funds. He clarified there were two types of Financial Statements embedded in the Audit Report.

Mr. Gilboy asked if unspent grant funds would be recalled by the government.

Mr. Huggett said he would have to review the contracts, but he did not expect that to happen.

Mr. Huggett briefly reviewed the ACFR. He explained that audits were based on identifying risk, fraud, and unintentional mistakes. He said they did not believe there were any issues that were material and an unmodified opinion had been provided. He reminded the Committee that the City qualified for a Single Audit based on the amount of federal funds received. He explained the process for accruals under governmental audits, and reviewed the City's bottom-line figures, pension plan liabilities, grant related data, and other information required to be in the Report.

Mr. Huggett reviewed the audit findings, recommendations, and the City's responses. He noted delays in year-end closures and recommended it be a sixty-day period. He said the Schedule of Expenditures would be filed on the City's behalf.

Mr. Gilboy asked about the pension funds, their returns, and the differences between the plans. He said in looking at the General Employees' Pension Fund the percentage of contributions compared to payroll seemed high and asked if that should be investigated.

Mr. Huggett reviewed pages 123 and 124 to clarify the questions on pension funds. He said the Boards and actuaries kept a good eye on the plans. He said that most cities had the same issue based upon salary increases.

Ms. Breidenstein indicated that the City's percentage of retirement contribution should be going down after the challenges that had occurred in the past.

Mr. Gilboy asked about City land acquisitions.

Ms. Breidenstein indicated a piece of land was left to the City and the proceeds were showing as restricted on the Balance Sheet. She described other properties purchased by the City in 2023.

Isabelle Lopez, City Attorney noted that the Committee needed to vote to recommend the Report to the City Commission.

MOTION

Mr. Gilboy MOVED to recommend the Report to the City Commission. The motion was SECONDED by Mr. Ramos and APPROVED BY UNANIMOUS VOICE VOTE.

Mr. Huggett concluded by acknowledging the City would be conducting a Request for Proposal (RFP) to secure an audit firm. He stated that his firm had been auditing the City for about 35 years and he did not expect them to respond to the RFP. He indicated that the City should expect higher costs for auditing.

5. Review of Scope of Work and Schedule for Auditor Selection – 2014 Scope of Work Attached as a Reference

Mayor Sikes-Kline led the discussion on the Scope of Work.

Ms. Breidenstein said she included a copy of the last RFP the City released and noted how items may need to be added. She asked the Committee to review it and provide recommendations.

Mr. Sakryd noted staff had taken the liberty to put some information together. He said procurement staff were attending the meeting for feedback.

Mr. Gilboy suggested asking respondents about their current level of work with municipalities.

Ms. Lopez clarified that state statute governed RFP requirements and said specific factors had to be included in the document. She said the Audit Committee would be reviewing the RFPs and that they should decide the process.

Mr. Sakryd confirmed that another meeting would need to be held with the Audit Committee to review and approve the RFP before it was released. He said staff would incorporate the Committee's feedback into the Scope of Work. He described the overall process.

Ms. Breidenstein confirmed that staff would have a draft schedule for the Committee along with the Scope of Work for them to consider at their next meeting. She said it would be beneficial to move on this early to facilitate a smooth process for the upcoming audit. She indicated that interviews for the respondents selected would be an option.

MOTION

Mr. Gilboy MOVED to approve the scope of work with the requirements added for the Community Redevelopment Agency and requirements according to the Florida State statues that need to be added. The motion was SECONDED by Mr. Ramos and APPROVED BY UNANIMOUS VOICE VOTE.

6. ADJOURNMENT

There being no further business, the meeting was adjourned at 2:56 P.M.¹

¹ Transcribed by Colleen Kuhn and Elyse Wiemann



July 30, 2024

ORIGINAL

Response to Request for Qualifications to provide professional auditing services to:

City of St. Augustine, Florida

RFQ #24056

Prepared by:

Lance Schmidt, CPA, CFE, CIA

Managing Principal of Office

lance.schmidt@CLAconnect.com

Direct 863-680-5634 | Mobile 863-409-9730

[CLAconnect.com](https://www.CLAconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





Letter of Interest

July 30, 2024

City of St. Augustine
Letter of Interest
Attention: General Services Department
75 King Street, Lobby D, 4th Floor
St. Augustine, FL 32084

Re: Letter of Interest for RFQ #24056

Dear Auditor Selection Committee:

Thank you for inviting us to propose. We look forward to the opportunity to provide professional auditing services to the City of St. Augustine (the City).

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed RFQ #24056 and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also minimizes the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of

members of our state and local government services team who understand the issues and environment critical to governmental entities.

- **Fresh perspective** – By engaging CLA, the City will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the City new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the City.

By getting to know you well, we'll be in a better position to help you. We start with a conversation, ask questions that matter, and listen. Because we're industry specialized, you'll find innovative advice that is clear and actionable, without having to train our team members on the nuances of your industry. We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled, *6. Preparation and Organization of Letters of Interest*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Lance Schmidt, CPA, CFE, CIA
Managing Principal of Office
863-680-5634
lance.schmidt@CLAconnect.com

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Tab 1 – Qualifications of the Auditor

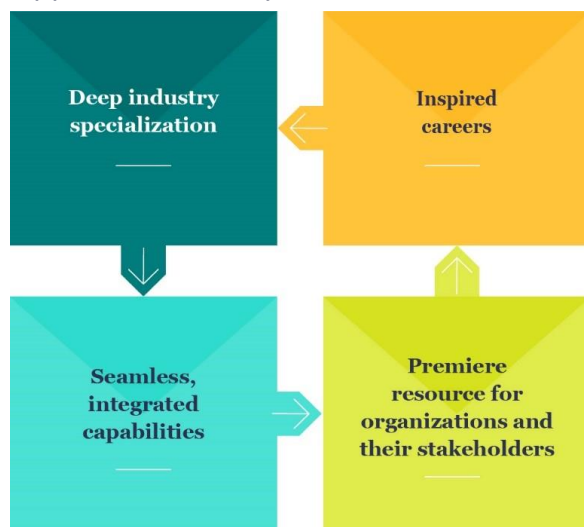
a. Description and history of CLA

It takes balance.™ With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

Opportunities for you



You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2023 our total headcount was up 4% and we saw an incredible retention rate of 87%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a [diverse, inclusive, and equitable culture](#) that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

Inclusive: *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

Opportunities for our community

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

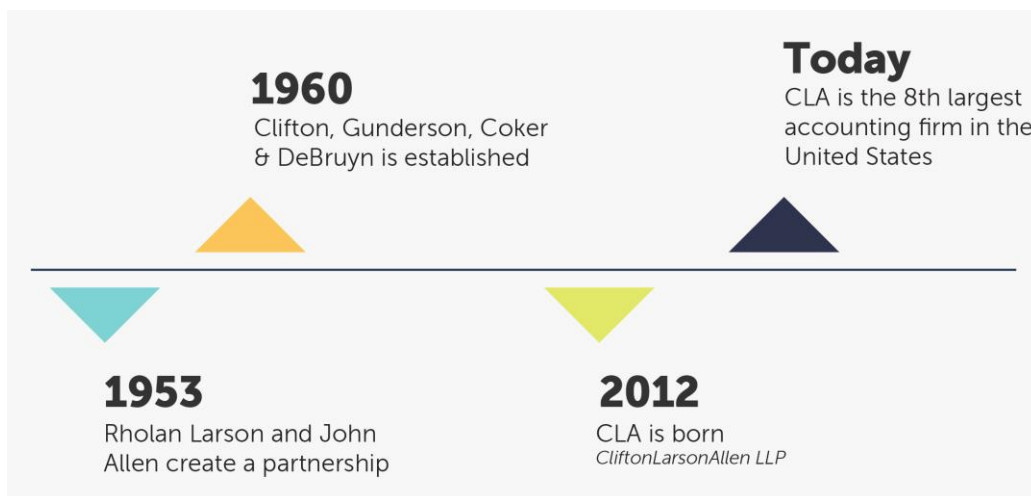
Since 2015, our [CLA Foundation](#) has granted more than \$11 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise and Transparency Report](#).

History of CLA

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CLA. They were driven by a shared vision to be a different kind of firm and a dream to be America's leading providers of professional services.

We're celebrating 12 years as CLA, but the roots of our culture reach back much further. Across decades, the philosophies that drove our legacy firms — from how they served clients and treated their people to how they did business — shared many attributes. We still find them present today in what we call the CLA Promise.



State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Florida presence

Government organizations are a dynamic area of accounting and require constant attention and monitoring. It is our knowledge of your industry that is crucial to offering actionable recommendations. As a firm with more than 60 years of experience, we possess an extensive understanding of your challenges and can respond promptly and effectively to help meet them. We have served more than 70 different governmental entities statewide over the past two years in the state of Florida. All these governments issue financial statements in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

CLA has seven offices throughout the state of Florida including Fort Myers, Lakeland, Naples, Orlando, Sebring, St. Petersburg, and Tampa. Our Florida governmental practice is made up of professionals throughout each of these offices, some of whom will be serving the City.

The professionals who will serve the City have a wealth of experience. We are extensively knowledgeable about the changing rules, regulations, standards, and trends affecting municipalities and have the resources and insight to effectively perform your engagement in an efficient manner.



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows use to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Curious: *We care, we listen, we get to know you.*



Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Affordable Care Act \(ACA\) reporting and compliance](#)
- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [COVID-19 funding support](#)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)



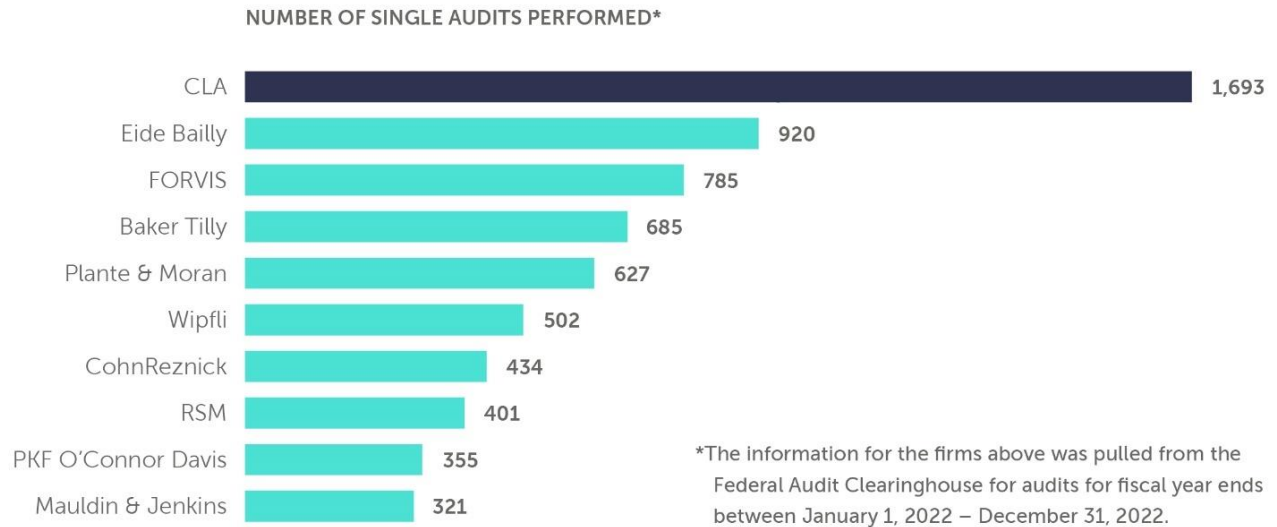
Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed. If additional work is requested by the City outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.



Single audit experience

CLA performs the largest number of single audits in the United States

We audited nearly \$257 billion dollars in federal funds in 2022. The chart below illustrates CLA’s experience in serving organizations that receive federal funds and demonstrates our firm’s dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City’s single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB’s *Uniform Guidance* and who can offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.

Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA’s dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



b. Total staff available for this audit

With more than 600 professionals dedicated to our state and local government practice, CLA has one of the largest governmental audit and consulting practices in the country and brings extensive experience providing a variety of such services to state and local government entities. Our state and local government team serves more than 4,200 governmental engagements nationwide, including numerous cities, counties, municipalities, states and state agencies, and school boards.

From our expansive state and local government practice resources, we have selected an industry-specialized team to serve the City’s engagement. Below is a breakdown of the number of staff who will serve the City’s audit engagement.

Level of Staff	Number of Staff
Principal/Signing Director	3
Director/Manager	1
Senior	3
Information Technology	1
Total	8

We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.

Engagement team support resource

CLA maintains national professional practice teams to answer technical issues raised in the course of your engagement. These individuals are fully dedicated to professional practice issues and do not carry a client workload. They also provide guidelines to engagement teams when new authoritative literature is issued by regulatory or other oversight bodies. Their goal is to be responsive to you and your teams’ needs to avoid delays in your engagement.



c. Resumes of those assigned to this audit

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below. Detailed resumes can be found in the following pages.

Service Team Member	Role	Experience
Lance Schmidt, CPA, CFE, CIA	Relationship and engagement principal – Lance will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Lance is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	19+ years
Julie Fowler, CPA	Technical resource signing director – Julie will be the technical resource for the audit team as well as the City personnel. Julie’s many years of serving governmental entities will be an invaluable resource.	25+ years
Brian Quinlin, CPA	Quality assurance signing director – Brian will complete the quality review of all work performed and of all audit reports prior to issuance. The focus of this review is to confirm adherence to industry and firm quality control guidelines and to make sure the work performed supports the audit opinions issued.	25+ years
Andrew (Andy) Osborn, CPA, MBA	Engagement manager – Andy will act as the lead manager on the engagement. In this role, Andy will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	10 years



Service Team Member	Role	Experience
Madison Kathman, CPA	Seniors – Madison, Kaleigh, and Brad will serve as the seniors on this engagement. They will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	3 years
Kaleigh Nelson, CPA		3 years
Brad Wenninger		6 years
James (Jim) Kreiser, CISA, CRMA, CFSA	Information systems – Jim Kreiser will serve as the Information Technology (IT) and General Control systems resource. He will perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or no longer operating as intended, he will communicate our findings and will provide recommendations to improve internal controls.	25+ years

This experienced service team has been aligned to provide the City with the most value. The team members have performed numerous engagements of this nature and can commit the resources necessary to provide top quality service throughout the engagement. We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.

Principal, signing director, and manager involvement

Your engagement principal, signing directors, and manager will be heavily involved in the oversight of your engagement and will be available to meet with you and continue conversations throughout the year. We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new existing projects and their potential impact, help with immediate problems including answers to brief routine questions, and share insights and best practices to assist you in planning for your future success.

Collaborative: Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.





Lance Schmidt, CPA, CFE, CIA

CLA (CliftonLarsonAllen LLP)



Principal
Lakeland, Florida

863-680-5634
lance.schmidt@CLAconnect.com

Profile

Lance is a principal in CLA’s state and local government group. He has more than 19 years of accounting and auditing experience. His experience is very heavily concentrated on providing service to governmental entities. Lance has provided consulting to governments on technology issues, software conversions, compliance matters as well as providing audit services.

Technical experience

- Oversees, plans, and performs audits and accounting services governments typically requiring single audits to be performed
- Provides consulting services to state and local governments with regards to the implementation of accounting pronouncements and internal controls
- Government audit and accounting with an emphasis on cities, counties, and special districts
- OMB *UG* compliance auditing

Education and professional involvement

- Bachelor of science in accounting and finance from Southeastern University, Lakeland, Florida
- Certified Public Accountant
- Certified Fraud Examiner
- Certified Internal Auditor
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- National Association for Housing Related Officials (NAHRO)
- Florida Association for Housing Related Officials (FAHRO)
- Affordable Housing Association for Certified Public Accountants (AHACPA)
- Association of Certified Fraud Examiners (ACFE)



Key relevant clients

- City of Tampa
- City of Orlando
- Town of Oakland, Florida,
- City of Port Richey, Florida
- City of New Port Richey, Florida
- City of Largo, Florida
- City of Brooksville, Florida
- City of Zephyrhills, Florida
- City of Tampa, Florida
- Citrus County, Florida
- Polk County, Florida
- Pasco County, Florida
- Sarasota County, Florida
- Pinellas County, Florida
- Florida Polytechnic Foundation
- Tampa Bay Area Regional Transportation Authority
- Tampa Hillsborough Expressway Authority
- Tampa Bay Water
- Hardee County Housing Authority
- Lake Wales Housing Authority
- Hernando County Housing Authority
- Hardee County Housing Authority
- Lake Wales Housing Authority
- Hernando County Housing Authority
- Fulton County Housing Authority, GA
- Macon-Bibb County Housing Authority, GA
- Birmingham Housing Authority, AL
- Jefferson County Housing Authority, AL
- Montgomery County Housing Authority, AL
- Pinellas Suncoast Transit Authority
- City of Miami Beach Housing Authority
- Key West Housing Authority
- Monroe County Housing Authority
- West Palm Beach Housing Authority
- Delray Beach Housing Authority
- Palm Beach County Housing Authority
- Toho Water Authority
- Pasco County Housing Authority
- Polk Regional Water Cooperative
- Hendry County School District
- Polk County School District

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.



05/08/24 19:51:48

CPAVerify Individual Report Results

NAME: LANCE ELLIOTT HULETT SCHMIDT
STATE OF LICENSE: FL
LAST UPDATED: 2024-05-08

	Business	Mail
Address:	SCHMIDT, LANCE ELLIOTT HULETT LAKELAND, FL, US	LAKELAND, FL, US
License/Permit/Certificate Number:	AC40232	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2008-03-10	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
240 NW 76TH DRIVE, SUITE A
GAINESVILLE, FL 32607

Phone: (850) 487-1395
Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
Licensee Lookup: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

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Julie S. Fowler, CPA

CLA (CliftonLarsonAllen LLP)

Signing Director
Sebring, Florida

863-202-8116
julie.fowler@CLAconnect.com



Profile

Julie is a signing director with CLA's state and local government services team. She has more than 25 years of experience providing auditing and professional services to state and local governments throughout Florida, including counties, municipalities, and special districts.

Technical experience

- Proficient knowledge of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), governmental accounting, and Generally Accepted Governmental Auditing Standards (GAGAS)
- Member of the GFOA Special Reviewer Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

Education and professional involvement

- Master of accountancy from University of Tennessee-Martin, Martin, Tennessee
- Bachelor of business administration, with a concentration in accounting, from Freed-Hardeman University, Henderson, Tennessee
- Certified Public Accountant in the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)



Key relevant experience

- Central Florida Regional Planning Council
- City of Avon Park
- City of Davenport
- City of Eagle Lake
- City of Sebring
- City of Winter Haven
- Collier County Sheriff
- Foundation for Orange County Public Schools
- Hardee County
- Hardee County Indigent Care
- Hardee County School Board Internal Funds
- Hardee County Education Foundation
- Heartland Library Cooperative
- Hendry County School Board Internal Funds
- Highlands County
- Highlands County Health Facilities Authority
- Highlands County Hospital District
- Highlands Industrial Development Authority
- Okeechobee County
- Polk County Tax Collector and Clerk
- Sebring Airport Authority
- Spring Lake Improvement District
- Town of Lake Placid

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.



CPAVerify Individual Report Results

NAME: JULIE SHINHOLSER FOWLER
STATE OF LICENSE: FL
LAST UPDATED: 2024-05-08

	Business	Mail
Address:	FOWLER, JULIE SHINHOLSER SEBRING, FL, US	SEBRING, FL, US
License/Permit/Certificate Number:		AC0032782
Registration Number:		
License/Permit/Certificate Status:		CURRENT, ACTIVE
License/Certificate Status Details:		Holds a valid license to practice public accounting.
License Type:		CERTIFIED PUBLIC ACCOUNTANT
License Type Details:		Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.
Basis for License:		
Issue Date:		2000-02-24
Expiration Date:		2024-12-31
Enforcement, Non-Compliance or Disciplinary Actions:		None Reported To This Site By The Board
Other Information:		None

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
240 NW 76TH DRIVE, SUITE A
GAINESVILLE, FL 32607

Phone: (850) 487-1395
Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
Licensee Lookup: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

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Brian A. Quinlin, CPA

CLA (CliftonLarsonAllen LLP)



Signing Director
Sebring, Florida

863-385-1577
brian.quinlin@CLAconnect.com

Profile

Brian is a signing director with CLA's state and local government services team. He has more than 25 years of experience serving government clients, specializing in Florida government clients. Brian plans, performs, and manages a number of local government audit engagements while also providing other related services. The majority of the larger governments served by Brian require federal and/or state single audits.

Technical experience

Brian has more than 25 years of public accounting experience and over 16 years of supervisory experience. He has helped clients implement new GASB pronouncements as well as provide technical knowledge on existing standards.

Education and professional involvement

- Master of accounting from Nova Southeastern University, Fort Lauderdale, Florida
- Bachelor of business administration from Morehead State University, Morehead, Kentucky
- Certified Public Accountant in the State of Florida
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- GFOA's Certificate of Achievement for Excellence in Financial Reporting Program, *GFOA Special Reviewer Committee*



Key relevant clients

- Highlands County*
- Hardee County*
- City of Arcadia
- City of Safety Harbor
- Collier County Clerk of the Circuit Court
- City of Brooksville
- Hardee County Soil & Water Conservation Dist.
- Glades County Clerk of Court
- Hardee County Schools Internal Funds
- Highlands County Soil & Water Conservation
- Highlands County Health Facilities Authority
- Monroe County Housing Authority
- Housing Authority of the City of Key West
- Housing Authority of the City of Lakeland
- West Palm Beach Housing Authority
- Okeechobee County*
- Bernalillo County, NM
- City of Avon Park
- Water Cooperative of Central Florida
- Tampa Hillsborough Expressway Authority
- Tampa Bay Area Regional Transportation Authority
- Lee County Clerk of the Circuit Court
- Town of Lake Placid
- Hardee County Economic Development
- Town of Redington Beach
- Clearwater Downtown Development Board
- Sarasota County Clerk of Circuit Court
- Polk County Tax Collector
- Jefferson County Housing Authority
- Hernando County Housing Authority
- Lake Wales Housing Authority
- Housing Authority of Avon Park
- Housing Authority of Bartow
- Heartland Library Cooperative
- Delray Beach Housing Authority
- Arcadia Housing Authority
- Florida Fixed Income Trust
- Texas Fixed Income Trust
- Tampa Bay Water

*Also provided services to the Constitutional Officers

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.



CPAVerify Individual Report Results

NAME: BRIAN ALAN QUINLIN
 STATE OF LICENSE: FL
 LAST UPDATED: 2024-05-08

	Business	Mail
Address:	QUINLIN, BRIAN ALAN LAKE PLACID, FL, US	LAKE PLACID, FL, US
License/Permit/Certificate Number:	AC42476	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2010-05-12	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DRPR/certified-public-accounting/>
 Licensee Lookup: <http://www.myfloridalicense.com/DRPR/certified-public-accounting/>

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Andrew (Andy) Osborn, CPA, MBA

CLA (CliftonLarsonAllen LLP)



Manager
Lakeland, Florida

863-680-5633
andrew.osborn@CLAconnect.com

Profile

Andy is a manager in CLA’s state and local government group. He has more than 10 years of accounting and auditing experience. Andy attends training related to governmental topics to stay current on regulatory updates and changes. He is in full compliance with continuing education requirements.

Technical experience

Andy’s experience is mostly concentrated on providing service to governmental entities– including Florida special districts, cities, and county constitutional officers and board of county commissioners.

Education and professional involvement

- Master of business administration from Southeastern University, Lakeland, Florida
- Bachelor of science in accounting from Southeastern University, Lakeland, Florida
- Certified Public Accountant in the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Public Accountants (FICPA)
- Governmental Finance Officer Association (GFOA)
- Adjunct Professor at Southeastern University

Key relevant experience

Government Experience

- Polk County Board of County Commissioners
- Polk County Property Appraiser
- Polk County Sheriff
- Polk County Clerk
- Polk County Supervisor of Elections
- City of Brooksville
- Key West Housing Authority
- Monroe County Housing Authority
- Lake Wales Housing Authority
- Highlands County Board of County Commissioners
- Highland County Clerk
- Okeechobee County Board of Commissioners
- Okeechobee County Clerk
- School District of Polk County
- City of New Port Richey
- West Palm Beach Housing Authority
- Jefferson County Housing Authority (AL)
- Gainesville Housing Authority



Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.

05/08/24 19:49:31		
CPAVerify Individual Report Results		
NAME: ANDREW WILLIAM OSBORN STATE OF LICENSE: FL LAST UPDATED: 2024-05-08		
Address:	Business OSBORN, ANDREW WILLIAM LAKELAND, FL, US	Mail LAKELAND, FL, US
License/Permit/Certificate Number:		AC52557
Registration Number:		
License/Permit/Certificate Status:		CURRENT, ACTIVE
License/Certificate Status Details:		Holds a valid license to practice public accounting.
License Type:		CERTIFIED PUBLIC ACCOUNTANT
License Type Details:		Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.
Basis for License:		EXAM
Basis for License Details:		Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.
Issue Date:		2018-03-07
Expiration Date:		2024-12-31
Enforcement, Non-Compliance or Disciplinary Actions:		None Reported To This Site By The Board
Other Information:		None
Contact the Board for official verification of information.		
State Board Contact Information:		FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/

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Madison Kathman, CPA

CLA (CliftonLarsonAllen LLP)



Senior
Lakeland, Florida

863-581-8909
madison.lilienthal@CLAconnect.com

Profile

Madison has three years of accounting and audit experience. She provides audits for housing authorities and state and local governments in addition to assurance services relating to compliance with *Uniform Guidance* requirements. Madison is in full compliance with continuing education requirements.

Technical experience

- Performs audits and accounting services for various state and local government audit engagements typically requiring single audits
- OMB *Uniform Guidance* compliance auditing

Education and professional involvement

- Bachelor of science in accounting and finance, with a minor in information management and data analytics, from Southeastern University, Lakeland, Florida
- Certified Public Accountant in the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- 2022 FICPA Scholar

Key relevant clients

- Key West Housing Authority
- Monroe County Housing Authority
- Delray Beach Housing Authority
- Lake Wales Housing Authority
- Hernando County Housing Authority
- Birmingham Housing Authority
- Lakeland Housing Authority
- West Palm Beach Housing Authority
- Jefferson County Housing Authority
- Polk County, Florida
- Highlands County, Florida

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.



05/08/24 19:54:03

CPAVerify Individual Report Results

NAME: MADISON KYLEE LILIENTHAL
STATE OF LICENSE: FL
LAST UPDATED: 2024-05-08

	Business	Mail
Address:	LILIENTHAL, MADISON KYLEE LAKELAND, FL, US	LAKELAND, FL, US
License/Permit/Certificate Number:	AC60758	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	UPGRADE	
Issue Date:	2024-03-04	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information: FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
240 NW 76TH DRIVE, SUITE A
GAINESVILLE, FL 32607

Phone: (850) 487-1395
Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
Licensee Lookup:
<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

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Kaleigh Nelson, CPA

CLA (CliftonLarsonAllen LLP)

Senior
Lakeland, Florida

863-680-5608
kaleigh.nelson@CLAconnect.com



Profile

Kaleigh has three years of experience as part of engagement teams providing audits for housing authorities and state and local governments. She also provides assurance services relating to compliance with *Uniform Guidance* requirements.

Technical experience

- Performs audits and accounting services for various state and local government audit engagements typically requiring single audits to be performed
- OMB *Uniform Guidance* compliance auditing

Education and professional involvement

- Bachelor of science in accounting and pre-law, with a minor in information management and data analytics, from Southeastern University, Lakeland, Florida
- American Institute of Certified Public Accountants (AICPA)
- 2021 FICPA Scholar

Key relevant clients

- Key West Housing Authority
- Monroe County Housing Authority
- Delray Beach Housing Authority
- Lake Wales Housing Authority
- Hernando County Housing Authority
- West Palm Beach Housing Authority
- Jefferson County Housing Authority
- Polk County, FL

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.

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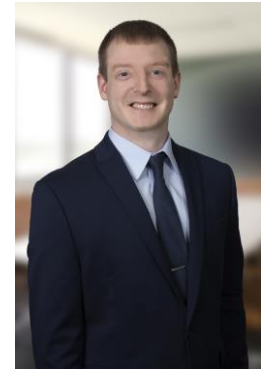


Brad Wenninger

CLA (CliftonLarsonAllen LLP)

Senior
Lakeland, Florida

863-680-5611
brad.wenninger@CLAconnect.com



Profile

Brad is a senior in CLA’s state and local government group. He has six years of accounting and auditing experience. Brad attends trainings related to governmental topics to stay current on regulatory updates and changes. Brad is in full compliance with continuing education requirements.

Technical experience

Brad’s experience is concentrated on providing service to governmental entities – specifically Florida county constitutional officers, board of county commissioners, cities, and other municipal governments. Brad has also had experience in nonprofit and private industries.

Education and professional involvement

- Bachelor of science in accounting and finance, with a minor in data information management, from Southeastern University, Lakeland, Florida

Key relevant clients

Government Experience

- Polk County Board of County Commissioners
- Polk County Sheriff
- Polk County Tax Collector
- Polk County Clerk
- Polk County Supervisor of Elections
- Polk County Property Appraiser
- School District of Polk County
- Highlands County Board of County Commissioners
- Okeechobee County Board of County Commissioners
- City of Winter Haven, FL
- City of Sebring, FL
- Tampa Bay Area Regional Transit Authority

Nonprofit Experience

- Early Learning Coalition of Polk County
- Polk Education Foundation
- Peace River Center
- Habitat for Humanity of Central Florida

Continuing professional education

Attends a minimum of 20 credits annually of continuing professional education classes, including a minimum of eight credits of audit and accounting classes, resulting in 120 credits for three-year requirement. Every two years, a minimum of 24 credits of CPE specifically related to Yellow Book requirements is completed.

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Jim Kreiser, CISA, CRMA, CFSA

CLA (CliftonLarsonAllen LLP)

Principal, Business Risk and IT Services
King of Prussia, Pennsylvania

717-857-2613
james.kreiser@CLAconnect.com



Profile

Jim is a principal in the CLA Value & Risk Services group. He has 26 years of professional services experience in providing consulting and advisory services. Jim spent 10 years of his experience working at a Big 4 firm in their business risk and technical risk services groups. Jim has held roles of chief risk officer, general auditor, and others. His focus has primarily been in the governmental sector and healthcare industries. At CLA, Jim focuses on clients particularly with process and risk consulting, IT services, performance audit, internal audit, risk assessment, SOC reporting, and third-party reporting services.

Technical experience

Jim's experience includes managing and leading projects, which include engagements related to outsourced and co-sourced internal auditing, IT audit, third-party reviews and performance audits, enterprise risk management processes, IT security and auditing services, SSAE 21 reporting (SOC 1 and SOC2), operational improvements, process solutions and implementation for those solutions across the organization. His primary focus for the firm is as the current national IT services leader for state and local governments. His service experience is business risk, IT, and internal audit services. Specific experience includes the following:

- Internal audit outsourcing and co-sourcing, including information technology, financial, performance audits, and operational audits
- IT security and risk consulting
- Enterprise-wide risk assessments
- IIA quality assurance reviews (QAR)
- Vendor management and implementation assessment
- Compliance related activities and benchmarking
- Presentations and training; including speaking at various conferences/professional organizations on IT controls, security, ERM, and third-party reporting, and risk management

Education and professional involvement

- Bachelor of science in managerial economics and philosophy from Carnegie Mellon University, Pittsburgh, Pennsylvania
- Certified Information Systems Auditor (CISA)
- Certified in Risk Management Assurance (CRMA)
- Certified Financial Services Auditor (CFSA)

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d. License to practice

CLA is a limited liability partnership and is duly licensed to practice public accountancy in the state of Florida. A copy of our state license is provided below:



e. Key personnel continuing professional education (CPE)

With one of the largest regulated industry groups in the nation, CLA is committed to providing regular and robust training to our government practitioners. All of our staff assigned to the City audit have the required Yellow Book (Government Auditing Standards) CPE. Documentation supporting completion of adequate CPE by the key personnel is provided in their detailed resumes under Tab 1, Item c., above.

Continuing education program

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained in the industry at a level beyond our competitors.

 <p>On-the-job training</p> <p>Our professionals focus on serving a specific industry. So, the team chosen to serve you is continuously exposed to and trained on issues impacting entities like yours while performing their day-to-day work.</p>	 <p>Tailored training</p> <p>When providing instruction in our basic CPA, consulting, and advisory classes, we tailor the entire discussion, examples, and exercises to apply to clients in their specific industry focus.</p>	 <p>Specialized recruiting</p> <p>Our on-campus recruiting aggressively seeks individuals with industry focused degrees and/or backgrounds. We focus on identifying top candidates for our clients.</p>	 <p>Effective continuing professional education</p> <p>Our greatest strength is the talent of our staff. Our professionals provide more efficient and effective services due to the new ideas they implement from our in-depth training and continuing professional education.</p>
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CLA’s firm-wide training programs include:

- **Learn**—Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory using hands-on exercises and simulations to introduce our audit methodology, tools, and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable, and financial statement preparation.
- **Experience**—Designed for the CLA associate with about one year of experience, this four-day conference is typically attended in the second year of employment. This training is similar to the “Learn” training outlined above but at a deeper level.
- **Achieve**—Designed for the CLA associate with about two years of experience, this four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge’s role and challenges in the audit process and prepares participants to manage and perform efficient and effective audits.
- **Propel**—Designed for the CLA associate with about three years of experience, this four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures, and tests of controls, and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.



f. Peer review report and quality control procedures

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality control review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.



Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

g. Firm independence

CLA is independent of the City as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's Government Auditing Standards, and the Government Finance Officers Association (GFOA) Handbook. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the City.

h. Office location assigned to manage the engagement

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide the City higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The City will be served by an industry-specialized engagement team primarily located in our Lakeland, Florida office with support from our other CLA offices, as needed.

CLA Lakeland
402 South Kentucky Avenue, Suite 600
Lakeland, FL 33801

i. Regulatory action

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.

j. Forms

The forms listed below have been completed and can be found in the following pages.

- i. Letter of Interest Form
- ii. Certificate as to Corporation
- iii. Affidavit as to Non-Collusion and Certification of Material Conformance with Specifications
- iv. Drug-Free Workplace



FORMS
LETTER OF INTEREST FORM

**(This form must be completed and included in bid submittal under TAB 1
or the Response will be determined to be Non-Responsive)**

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this Letter of Interest as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this Letter of Interest or in the Agreement to be entered into; that this Letter of Interest is made without connection with any other person, company, or parties submitting a Letter of Interest; and that this Letter of Interest is in all respects fair and in good faith without collusion or fraud.

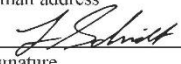
Respondent represents to the City that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the City has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the Letter of Interest opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its Letter of Interest is accepted and an Agreement negotiated with the City, Respondent shall contract with the City in the form of the attached Agreement and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement and shall furnish the required evidence of the specified insurance.

Acknowledgment is hereby made of the following addenda (identified by number) received:

<u>Addendum No.</u>	<u>Date</u>	<u>Addendum No.</u>	<u>Date</u>
<u>1</u>	<u>July 17, 2024</u>	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

<u>CliftonLarsonAllen LLP</u>	<u>July 30, 2024</u>
Respondent (firm name)	Date
<u>402 South Kentucky Avenue, Suite 600, Lakeland, FL 33801</u>	
Address	
<u>lance.schmidt@CLAconnect.com</u>	
E-mail address	
	<u>863-680-5634</u>
Signature	Telephone number
<u>Lance Schmidt, CPA, CFE, CIA, Principal</u>	<u>863-680-5650</u>
Typed name and title	Fax number



CERTIFICATE AS TO CORPORATION

(This form must be completed and included in Letter of Interest submittal under TAB 1 or the Response will be determined to be Non-Responsive)

The below Corporation is organized under the laws of the State of _____; is authorized by law to respond to this Request for Qualifications and perform all work and furnish materials and equipment required under the Agreement and is authorized to do business in the State of Florida.

Corporation name: CliftonLarsonAllen LLP is a limited liability partnership and is duly
Address: licensed to practice public accountancy in the state of Florida. A copy of
Registration No.: our state license is provided under Tab 1, Item d. of this Letter of Interest.
Registered Agent: _____

By: _____

(Official title)

(Affix corporate seal)

Attest: _____
(Secretary)

The full names and business or residence addresses of persons or firms interested in the foregoing Letter of Interest as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

Not applicable

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

Not applicable

If applicable, attach a copy of a certificate to do business in the State of Florida, or a copy of the application that has been accepted by the State of Florida to do business in the State of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.



AFFIDAVIT AS TO NON-COLLUSION

(This form must be completed and included in in the Letter of Interest Submittal under TAB 1 or the Response will be determined to be Non-Responsive)

STATE OF Florida

COUNTY OF Polk

I, the undersigned, Lance Schmidt, CPA, CFE, CIA, being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:
CliftonLarsonAllen LLP,
the Respondent that has submitted the attached Letter of Interest.
2. The attached Letter of Interest is genuine. It is not a collusive or sham Letter of Interest.
3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached Letter of Interest.
4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham Letter of Interest in connection with the Agreement for which the attached Letter of Interest has been submitted, or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached Letter of Interest of any other Respondent, or to fix any overhead, profit, or cost element of the Letter of Interest prices or the Letter of Interest price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any other person interested in the proposed Agreement.
5. No official or other officer or employee of the City, whose salary or compensation is payable in whole or in part by the City, is directly or indirectly interested in this Letter of Interest, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

Signature: *L. Schmidt*

Title: Principal

Subscribed and sworn to before me this 24th day of July, 20 24.

Notary Public, State of Florida at Large

My commission expires: 6/5/2028



DRUG-FREE WORKPLACE FORM

(This form is required only in the event of a tie score; however, it may be included in the Letter of Interest Submittal under TAB 1)

The Respondent, (business name) CliftonLarsonAllen LLP, in accordance with Section 287.087, F.S., hereby certifies that Respondent does the following:

1. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Notifies employees, via the statement specified in paragraph 1, above, that, as a condition of working on the contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or *nolo contendere* to, any violation of Chapter 893, F.S., or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five days after such conviction.
3. Gives each employee engaged in providing the contractual services that are under bid a copy of the statement specified in paragraph 1, above.
4. Informs employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations
5. Imposes a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, F.S.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

By: Lance Schmidt, CPA, CFE,CIA

Title Principal

Date: July 30, 2024



Tab 2 – Technical Approach

a. Exceeding your expectations

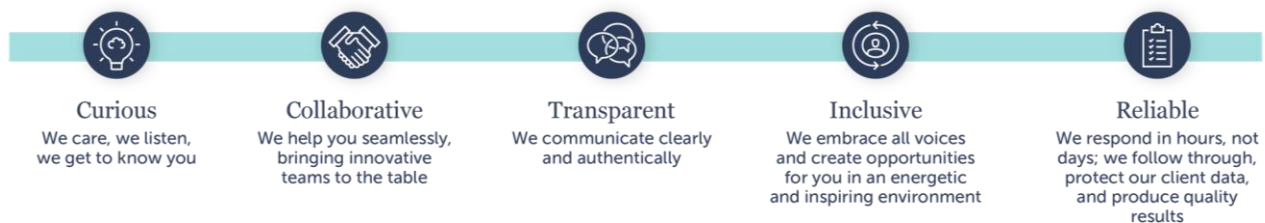
We have read the Request for Proposal (RFP) and understand the scope of work to be performed. Should CLA be selected to serve this engagement, we will meet or exceed the performance specifications detailed in the *General Services Agreement, Scope of Work, Exhibit A*, within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); the Florida Single Audit Act, The state of Florida Rules of the Auditor General, and any other applicable federal, state, and local laws or regulations.

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the [CLA client experience](#).

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



Your time is valuable: We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.

b. Services approach

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



A different approach

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.



Insights through analytics

CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.



Effective technology

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.



b.1. We know Florida governments

One of the key aspects of our proposal is our understanding of the Florida rules and regulations that govern the municipal audit process. We have extensive experience in applying the Florida Statutes, Florida Administrative Code, and the State of Florida Auditor General Compliance Supplement to the audits of various municipalities in the state. These documents provide the framework and guidance for conducting audits that comply with the state requirements and standards.

In particular, we are familiar with the following areas of compliance that are relevant for your municipality:

- The financial reporting requirements, including the preparation and submission of the annual financial report, the annual comprehensive financial report, and the schedule of expenditures of federal awards.
- The audit scope and objectives, including the determination of materiality, risk assessment, internal control evaluation, and audit testing procedures.
- The audit reporting requirements, including the expression of opinions, the communication of findings and recommendations, and the submission of the audit report and management letter to the appropriate authorities.
- The audit follow-up activities, including the monitoring of corrective actions, the resolution of audit findings, and the reporting of any subsequent events.

By applying our knowledge and expertise of these compliance areas, we can ensure that our audit services will meet or exceed the expectations and requirements of the state and your municipality. We will also be able to identify and address any potential issues or challenges that may arise during the audit process, and provide you with practical and effective solutions.

Moreover, our understanding of the Florida rules and regulations allows us to conduct our audit services in an efficient and cost-effective manner. We have developed and refined our audit methodologies and tools based on the best practices and standards of the profession, as well as the specific needs and characteristics of the Florida municipal sector. We have also invested in the latest technology and software to enhance our audit performance and quality.

Some of the benefits of our audit approach are:

- Reduced audit time and costs, by using a risk-based and data-driven approach that focuses on the most significant and relevant areas of the audit.
- Increased audit quality and reliability, by using a systematic and consistent audit process that ensures compliance with the applicable standards and regulations.
- Enhanced audit communication and collaboration, by using a proactive and interactive audit strategy that involves you and your staff throughout the audit process, and provides you with timely and clear feedback and reports.

We believe that our understanding of the Florida rules and regulations, combined with our experience and expertise in the municipal audit field, make us the best choice for your audit needs. We look forward to hearing from you and discussing the details of our proposal further.



b.2. We know Florida examination procedures and compliance

As an auditor with extensive experience in providing audit services to local governments in Florida, we have developed a deep understanding of the compliance and examination requirements that apply to your city. We are familiar with the relevant laws, regulations, standards, and best practices that govern the financial reporting, internal control, and performance of your city. We have also conducted numerous audits in accordance with the Government Auditing Standards, the Single Audit Act, and the Florida Auditor General's rules.

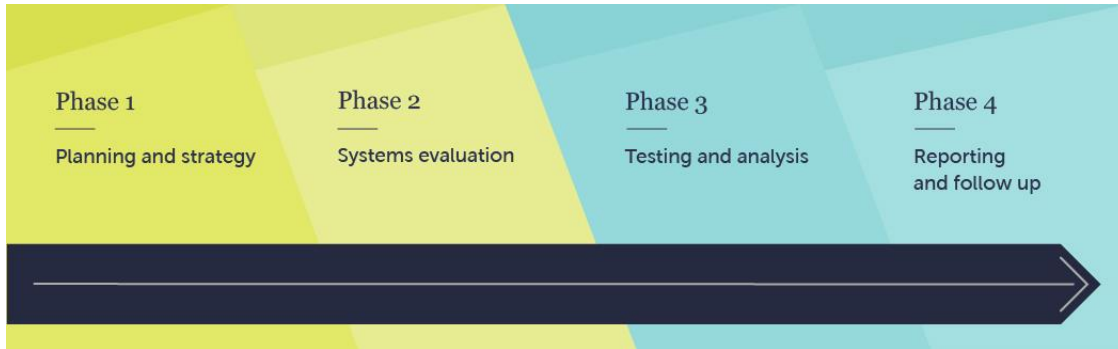
Our audit team has the necessary skills, qualifications, and competencies to perform the audit procedures that are appropriate for your city's objectives, risks, and operations. We have a proven track record of delivering high-quality audit reports that are timely, accurate, and reliable. We have also established effective communication and coordination with the city's management, staff, and external stakeholders, such as the Florida Auditor General, the Florida Department of Financial Services, and the federal grantor agencies.

We are confident that our specific knowledge on compliance and examination procedures will enable us to provide you with the best possible audit services that meet your needs and expectations. Some of the examination procedures that are required for Florida cities include:

- Testing the compliance with the budget, debt, and investment policies and the statutory limits on millage rates, revenues, and expenditures.
- Assessing the performance and accountability of the city's programs, activities, and functions in relation to the established goals, objectives, and performance measures.
- Reviewing the compliance with the federal and state grant requirements and the reporting of the schedule of expenditures of federal awards and state financial assistance.
- Issuing an independent auditor's report that expresses an opinion on the financial statements and the schedule of expenditures of federal awards and state financial assistance, and a management letter that identifies any findings and recommendations for improvement.

To ensure compliance with the federal and state grant requirements, we will use our proven templates for the schedule of expenditures of federal awards and state financial assistance. These templates are designed to facilitate accurate and consistent reporting of the grant activities and expenditures. We will also apply our risk-based audit methodology to identify and test the key controls and transactions related to the grants. This approach will enable us to perform a high quality audit that provides reasonable assurance on the financial statements and the compliance with the grant requirements.

Financial statement audit approach



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Lance Schmidt and staff will meet with City personnel to agree on an outline of responsibilities and time frames
 - Establish audit approach and timing schedule
 - Determine assistance to be provided by City personnel
 - Discuss application of generally accepted accounting principles
 - Address initial audit concerns
 - Establish report parameters and timetables
 - Progress reporting process
 - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the City, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the City's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.



- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the City personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

A key element in planning this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the City that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

We will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.



Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the City with status reports and be in constant communication with the City to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' 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*
- Independent Auditor's Management Letter as defined in Section 10.554(1)(i), Rules of the Auditor General
- Independent Accountants' Report as required by Chapter 10.550, Rules of the Auditor General related to compliance with applicable Florida Statutes
- Written Communication to Those Charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with the City
 - the City's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.



The City will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

Single audit approach

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City's single audit. Therefore, the single audit will be performed by a team of individuals who specialize in single audits in accordance with OMB's *Uniform Guidance* (2 CFR Part 200) and the Florida Single Audit Act (Section 215.97, Florida Statutes) and who will offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry CLA professionals are available to provide guidance and tools tailored to the City's needs, and to assist in compliance with these rules.

We will conduct our single audit in three primary phases, as shown, below:



Phase 1: Risk assessment and planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards and State Financial Assistance, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance* and the Florida Single Audit Act
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs

- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of direct and material compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major program testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with *UG* and the Florida Single Audit Act.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the City’s management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final assessment and reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards and State Financial Assistance is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Perform compliance testing at the entity wide level related to procurement and cash management requirements
- Perform testing to validate the status of prior year findings for those programs not selected for audit
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with the City’s management to review drafts of required reports:
 - Independent Auditors’ 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*
 - Independent Auditor’s Report on Compliance for Each Major Federal Program, and State Project and Report on Internal Control Over Compliance Required by the *Uniform Guidance* and Chapter 10.550, Rules of the Auditor General, along with the Schedule of Findings and Questioned Costs for Federal Awards and State Financial Assistance Projects

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the City. These meetings will be on a set schedule, but as frequently as the City determines. During these meetings, we will discuss progress impediments and findings as they arise.



Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management's understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

Report to those charged with governance — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee immediately.

Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.



Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA’s audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA’s data methodology is a six-phase, systematic approach to examining an organization’s known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our **Risk Assessment, Data Analytics and Review (“RADAR”)** is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.

4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is “normal” and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.



5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

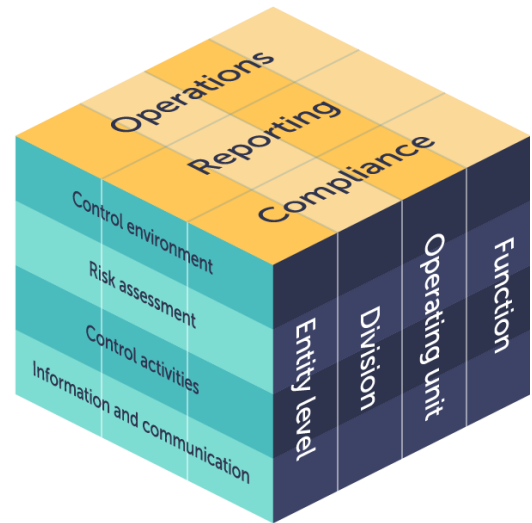
- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

The below figure illustrates typical data analytics scenarios.



c. Procedures used to understand internal processes and controls

We understand changing audit firms would require a new set of auditors to develop an understanding of the City and its internal control and operating structure. We also strive to develop our understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of internal control forms and interviews with key accounting personnel to gain and document our understanding of the City. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. the City may have already documented. A walk through of design and operating effectiveness would then be performed to confirm our understanding.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met, if applicable.

Our audit approach is designed to evaluate and walk through the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the adequacy of those procedures, and a walk through of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the City business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing.



d. Approach to understanding and resolving issues during the audit

CLA has a formal policy and approach for the resolution of differences of opinions among professional personnel.

Our overall approach is for our professionals to refer to authoritative literature or other sources as appropriate. We also recognize the need for constant exchange of ideas and opinions about technical issues, and it is the firm's policy that all professional personnel seek consultation on a timely basis, within or outside of the firm, whenever differences of opinion occur or uncertainty exists about the answer to a technical question; the application of a professional standard; the application of a rule, regulation, or procedure of a regulatory agency; or the application of a firm policy.

Your team is involved and serve on several standard-setting committees that allow us to be proactive and offer insight on technical matters. That gives us the ability to be practical and thoughtful when helping our clients. We will be upfront and make sure we are helping you to the greatest of our ability in a timely manner.

e. Staffing approach

We staff our engagements based on your specific needs, offering local or national resources as necessary to generate exceptional service. Our principals and directors are directly involved in fieldwork to help proactively identify significant issues and resolve them with management — which means the engagement is essentially complete when fieldwork ends. While it is not our policy to rotate the engagement team management, we have the resources to offer additional involvement or bring in other members of our firm, as necessary.

Our approach recognizes that the most valuable time at your location is spent with key decision makers asking clarifying questions, discussing organizational strategies, and dealing with sensitive reporting issues. We believe this approach is effective, cost-efficient, and produces a high-quality audit.

f. Engagement timeline

Count on clear communication and regular updates.

We have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

Upon Award	Pre-interim work Review prior year workpapers Request initial planning documents from the City
Upon Award	Initial planning meeting
July / August	Interim audit work begins
January	Field audit work begins
March	Draft reports
April	Presentation to the City
Ongoing	Planning and update meetings

Easing the transition

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 60-year history, we have transitioned many clients and have a collegial and professional relationship with many firms.

Reliable: Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.



Tab 3 – Experience and References

a. Three (3) letters of reference

We believe that reference letters are not the best way to showcase our expertise and reputation. Therefore, it is not CLA's policy to obtain reference letters from our clients. This policy is based on the following principles:

- **We respect our clients' time and resources.** We do not want to burden them with additional tasks or requests that are not directly related to the services we provide. We understand that they have busy schedules and multiple priorities, and we do not want to distract them from their core activities.
- **We respect our clients' privacy and confidentiality.** We do not want to expose them to potential risks or breaches of their personal or professional information. We understand that they may have sensitive or proprietary data that they do not want to share with anyone else. We also understand that they may have contractual or legal obligations that prevent them from disclosing certain details or aspects of their projects or organizations.
- **We respect our clients' opinions and feedback.** We do not want to influence or manipulate them into writing or saying something that they may not fully support or endorse. We understand that they may have different perspectives or experiences than ours, and we do not want to impose our views or expectations on them. We also understand that they may change their opinions or preferences over time, and we do not want to rely on outdated or inaccurate information.

While we do not obtain reference letters from our clients, we do provide references and their contact information. These references have given us their consent and permission to share their contact information with our prospective clients. They are willing and able to speak to their firsthand experience working with CLA, and can provide their independent, authentic perspective, in real time, on our performance, quality, and the value we bring to their organization.

Our references are provided under this Tab 3, Item c., *Forms*.

b. Experience with bond issuance or refundings

Consent and comfort letters related to bond issues

In working with states, counties, financing authorities, and housing agencies, we have been involved with various debt structures created under numerous bond and federal loan programs, including revenue, general obligation, and performance bonds. We have successfully learned and adapted our consent procedures to the specifics of the various programs and requirements of underwriters with whom we've worked. Furthermore, we have extensive experience in accounting for and the reporting requirement for both advance refunding as well as refunding resulting in defeasance.

We understand the intricacies of bond transactions (taxable and tax-exempt) and the accounting and reporting processes related to them. CLA provides assistance to many of our clients during the bond issuance process, including preparation of financial information for inclusion in official statements, preparation of verification reports for refunding bond issues, issuance of comfort letters for underwriters, preparation of consent letters, and agreed-upon procedure engagements related to the issuance of bonds. We have worked with many bond counsel and underwriters whose requirements vary based on the issue.



c. Forms

The forms listed below have been completed and can be found in the following pages.

- a. Qualifications - General
- b. Qualifications – Similar Projects



QUALIFICATIONS — GENERAL

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

As part of the Letter of Interest, Respondent shall complete the following so that the City can determine Respondent’s ability, experience, and facilities for performing the Work.

Name of Respondent: CliftonLarsonAllen LLP

Respondent’s tax identification No.: 41-0746749

Year company was organized/formed: 2012

Number of years Respondent has been engaged in business under the present firm or trade name: 12 years

Total number of years Respondent has experience in similar work described in Item 8 of the Instructions to Respondents: 60+ years

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

On January 1, 2012, two regional firms, Clifton Gunderson and LarsonAllen, merged to become CliftonLarsonAllen LLP.

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this Letter of Interest or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

No.

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this Letter of Interest. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

Lance Schimdt is a principal in CLA's state and local government group. He will be primarily responsible for directing the work to be performed under this Letter of Interest. Lance has more than 16 years of heavily concentrated experience providing service to governmental entities. He has provided consulting to governments on technology issues, software conversions, compliance matters, as well as providing audit services.



QUALIFICATIONS — SIMILAR PROJECTS

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Respondent shall have five (5) years experience on engagements of a similar nature (having been retained and paid by local governmental entities in the State of Florida to perform audits pursuant to Sections 163.387(8), 215.97, 218.39, and 288.8018(1) F.S.) by the individual, firm or project manager assigned to the engagement and shall have completed at least three (3) engagements of the nature specified in the past five (5) years.

Completed Project No. 1:

Client: Lee County, Florida

Client contact information:

Contact person: Michele Crowell, General Accounting Manager

Telephone: 239-533-2183 Fax: 239-485-8383 E-mail: mcrowell@leeclerk.org

Address: 11550 Chapin Lane, Captiva, FL 33924

Project name: Audit and consulting

Project description: Audit, single audit, standalone audit of Southwest Florida International Airport,
agreed-upon procedures, GASB implementation consulting, IT cybersecurity
work, digital readiness assessment

Project value: \$410,000

Start date: 2021 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the

project: Project manager: Chris Kessler

Responsibilities: Relationship and overall engagement principal

Currently employed by: CliftonLarsonAllen LLP

Other key personnel, responsibilities and employment status: _____

The state of Florida local government teams work very closely together. We have approximately 25
government team members that collaborate and work together to serve clients across the state. Our team
approach allows us to be flexible and nimble in scheduling and in our ability to serve clients.

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 2:

Client: Collier County, Florida

Client contact information:

Contact person: Derek Johnssen, Assistant Finance Director

Telephone: 239-252-7863 Fax: 239-252-3602 E-mail: derek.johnson@collierclerk.com

Address: 3299 Tamiami Trail East, Naples, FL 34112

Project name: Audit and consulting

Project description: Financial statement audit, single audit, and ACFR, audits of the county ACFR, county single audit, audits of the constitutional officers, audit of the water and sewer district, and audit of the community redevelopment agency, financial statement audit

Project value: \$357,000

Start date: 2013 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the

project: Project manager: Chris Kessler

Responsibilities: Relationship and overall engagement principal

Currently employed by: CliftonLarsonAllen LLP

Other key personnel, responsibilities and employment status: _____

The state of Florida local government teams work very closely together. We have approximately 25 government team members that collaborate and work together to serve clients across the state. Our team approach allows us to be flexible and nimble in scheduling and in our ability to serve clients.



QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 3:

Client: Highlands County Clerk of Courts

Client contact information:

Contact person: Sally Hood, CPA

Telephone: 863-402-6898 Fax: 863-402-6828 E-mail: shood@hcclerk.org

Address: 590 S. Commerce Ave., Sebring, FL 33870

Project name: Audit and consulting

Project description: Financial statement audit in accordance with government auditing standards; single audit in accordance with OMB Uniform Guidance and Chapter 10.550, rules of the auditor general; assistance with financial statement preparation; assistance with implementation of new accounting standards

Project value: \$187,750

Start date: 2013 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the

project: Project manager: Julie Fowler

Responsibilities: Relationship and overall engagement principal

Currently employed by: CliftonLarsonAllen LLP

Other key personnel, responsibilities and employment status: _____

The state of Florida local government teams work very closely together. We have approximately 25 government team members that collaborate and work together to serve clients across the state. Our team approach allows us to be flexible and nimble in scheduling and in our ability to serve clients.



Tab 4 – Additional Information

Additional services

In addition to the services outlined in this proposal, CLA collectively offers a wide breadth of highly customized services and capabilities to meet our clients' wants and needs, including a sampling of the following:

- Forensic audits
- Internal audit, risk assessments, and evaluations
- Implementation assistance for complex accounting standards
- ACA Reporting
- Operational and financial systems consulting
- Operations and performance improvement
- Self-insured medical and PBM claim audits
- IT security and network vulnerability assessments
- Fraud risk assessment and investigations
- Strategic, financial, and operational consulting
- Outsourced accounting and public administration
- Strategic, business, and capital planning
- Organizational and financial health assessment
- Training and educational seminars
- Telecom cost savings assessments

We pride ourselves on taking the initiative to meet each and every need of our clients, and therefore are always prepared to take on additional projects. However, independence is our first concern when providing additional services. Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed.

If additional work is requested by the City outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.



What makes us different?

You can depend on CLA for several uncommon advantages:

Deep industry specialization

Our people are, first and foremost, industry practitioners. You will work with professionals who know you, your organization, and your industry. We combine their knowledge with yours to make you stronger.



Seamless, integrated capabilities

We offer planning and guidance from startup through succession, with a particular care for the people behind the enterprise. Your team connects with a broad network of resources behind the scenes to support you.

Premier resource for governmental entities

You are at the core of our strategic focus because supporting you means a better world for all of us.



Inspired careers

Our team members are personally invested in your success. You will work with entrepreneurial people who are constantly developing capabilities to help you meet any challenge you face.

For more information about CLA, visit CLAconnect.com/aboutus.





**We're of Service to
Those Serving Others.**

**PROPOSAL TO PROVIDE ANNUAL INDEPENDENT
FINANCIAL AUDITING SERVICES TO
THE CITY OF ST. AUGUSTINE**



121 Executive Circle
Daytona Beach, FL 32114
386.257.4100
www.jmco.com

*Proposal To Provide Annual Independent
Financial Auditing Services To*

The City of St. Augustine
For the fiscal years ending
September 30, 2024, 2025, and 2026

RFQ #24056

Legal Name

James Moore & Co., P.L.

FEIN 59-3204548
121 Executive Circle
Daytona Beach, Florida 32114

Phone: 386-257-4100

Fax: 386-252-0209

www.jmco.com

Contacts

James Halleran, CPA

Engagement Lead Partner

James.Halleran@jmco.com

Zach Chalifour, CPA

Engagement Consulting Partner

Zach.Chalifour@jmco.com

July 30, 2024



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**AT YOUR SERVICE.
ALWAYS.**

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Transmittal Letter

July 30, 2024

City of St. Augustine
75 King Street, Lobby D, 4th Floor
St. Augustine, FL 32084



To Members of the Audit Selection Committee:

We are pleased to present our proposal to provide audit services to the City of St. Augustine (City) for the fiscal years ending September 30, 2024, 2025, and 2026.

As a regional Florida firm, we appreciate all our area has to offer and have a vested interest in providing the highest level of service to the City. This proposal highlights why **James Moore is the best firm to perform your audit.**

Extensive Governmental Experience

Over the years we have served **more than 100 local governments** throughout the state of Florida. As a result, we have assembled a dedicated Government Services Team, whose primary focus revolves around these specific engagements. These team members possess extensive knowledge and experience within the government industry, fostered by the services we provide to governmental entities throughout Florida and our active involvement in industry associations.

Additionally, our team regularly participates in formal training and skill development programs tailored to address the unique needs of local governments. This ongoing commitment to enhancing their expertise ensures we stay well-informed about the requirements and operations of government entities, guaranteeing the delivery of the highest quality of service for you.

Transitioning to a New Perspective

For 60 years, James Moore has successfully handled audit transitions on government engagements. This experience has allowed us to fine tune our transition approach, which will result in minimal disruption to your personnel and operations and a fresh look at your financial picture.

We enter each new engagement with the understanding that no two governmental organizations are the same—nor do they have the same financial process. A smooth transition is best accomplished when we understand the specific needs of our client. We'll take time to learn about your goals, the issues that cause frustration, and the key elements of your financial processes. We will use this information to create a framework that integrates with our audit process and allows us to seamlessly transition into the new role as your auditor.

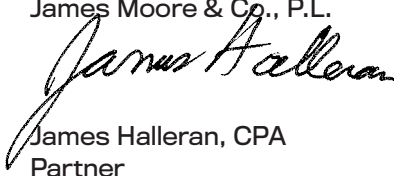
Commitment to the City

As seasoned auditors of governmental entities, we know management and elected officials expect the truth and hate surprises. That's why we go beyond the standard exit conference with management. We actively encourage your governing board members to meet with our engagement team, where they can inquire about any concerns or questions they may have.

To ensure smooth communication, we maintain ongoing contact throughout the year, keeping relevant personnel informed about any reporting changes that may impact them. We are always just a phone call away, ready to assist with any questions related to the engagement or your day-to-day activities. At James Moore, we are fully dedicated to providing prompt and responsive service.

It is our sincere desire to work with the City. Our philosophy is simply stated—we believe our efforts should contribute to your success each year. We are confident our services and support will exceed your expectations and prove to be the best value for you.

Sincerely,
James Moore & Co., P.L.



James Halleran, CPA
Partner



Together, we are MOORE!

Since its founding in 1964, James Moore & Co. has consistently demonstrated a forward-looking approach by identifying and capitalizing on new opportunities, devising innovative solutions, and pioneering pathways to success for our clients.

However, our long-time presence in the industry cannot be attributed solely to our ambition. While innovation and a highly capable team are vital, the bedrock of our sustainability lies in our stability and trust.

Our success has been built not just on innovation, but on a culture of service, excellence, and reliability. When Jim Moore established our firm, he envisioned more than just an accounting practice; he foresaw a team of trusted advisors committed to securing the long-term financial well-being of our clients.

In keeping with Jim's vision, we have cultivated sincere and transparent relationships with all we serve – cementing these bonds through consistent communication and the assurance that we will always be there for our clients. These relationships are the most cherished aspect of our work, and we're truly grateful for the privilege of being an integral part of their teams. Without our clients, there is no James Moore.

With the considerable achievements we have amassed throughout our history, we firmly believe these accomplishments are just the beginning of our journey. We invite you to join us for the next 60 years (and beyond!) of James Moore & Co.

What's next?

Continued emphasis on our trusted advisor role. We're deeply committed to being your trusted advisors, and that commitment is at the core of what we do. We're not just about numbers and following regulations; our goal is to provide comprehensive solutions that cover every aspect of your enterprise. We firmly believe this approach is the future of our industry—and we're leading the way in making that happen.

Taking care of our people. We're dedicated to fostering a workplace culture that encourages strong internal teams and ensures our employees are happy and productive. This isn't just the right thing to do; it directly translates into better service for you. After all, if our team isn't taken care of, we can't expect them to provide top-notch service to our valued clients like you.

Preserving our legacy - and our longevity. You can't have stability without a plan for when change happens. We've already laid the groundwork for leadership succession steps that preserves our financial strength and ensures smooth transitions. We'll continue this practice so we won't need (or want) a larger firm to buy us out. We're here to stay – on our own terms.



1. Qualifications of the Auditor

a. Description and History of the Firm

Every day you go above and beyond. So do we.

We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services. But we're more than just an accounting firm; as a trusted business consulting resource, we provide additional services that cover a variety of needs. A relationship with our firm gives you access to professionals in strategic planning, leadership development, human resources, process efficiency, and other areas that can help you succeed. We operate as one firm and not as separate and distinct offices with segregated duties. By assigning engagement staff based on specialized industry teams and not geographic location, our staff collaborates on everything they do regardless of their assigned office location.



OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



JAMES MOORE & CO., P.L.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For 60 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)



OUR PEOPLE

- » Nearly 300 highly skilled, professional, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce

1. Qualifications of the Auditor

a. Description and History of the Firm

Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**



- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities
- » Various local chapters of the Florida League of Cities and the FGFOA

Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.



- » Named by *Forbes Magazine* as one of America's Top Recommended Tax & Accounting Firms since 2020.
- » *Accounting Today* named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- » Recognized as a Best Firm for **Women** and for **Equity Leadership** by the Accounting MOVE Project, with **50% women partners in our firm.**
- » *Florida Trend* has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a Top 200 Firm since 2010 (13 years running!).

1. Qualifications of the Auditor

a. Description and History of the Firm

AGN International

The Attention of a Regional Team

The Gravitas of an International Firm

With James Moore + AGN International
you get personal service with big firm backup.

What is AGN International – and what does it mean for you?

James Moore is a member of AGN International, a worldwide association of separate and independent advisory businesses sharing a dedication to exemplary client service. Members deliver assurance, accounting, tax, and consulting services to individuals and organizations across the globe.

AGN International has approximately 200 member firms in over 80 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.

Thanks to this association, clients of AGN members (this means you!) have direct access to practical business advice within a structure of trusted relationships. The result is a high standard of service at an affordable rate – **an antidote to the complexity and higher cost of large global service providers.**



1. Qualifications of the Auditor

b. Offices and Staff Available

5 STATEWIDE LOCATIONS & GROWING

Your engagement will be staffed by eight full-time professionals from our government services team, with our Daytona Beach office serving as the base office for the engagement staffing and issuance of our audit reports. Our firm utilizes a cross-office industry-centered approach that allows us to assign team members based on specialized expertise instead of location. Our use of technology improves our processes, sparking efficiency and collaboration... and providing the best outcome for you!



	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	49	15	3	21	3	7
Accounting Staff	94	21	6	37	10	20
Outsourced Accounting Staff	46	5	2	25	5	9
Technology Services Staff	28	4	1	20	2	1
Administrative Staff	61	9	6	32	8	6
Total	298	59	19	146	29	45
Government Audit Staff	65	13	4	32	6	10
CPAs	80	23	3	35	5	14

1. Qualifications of the Auditor

c. Résumés

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be staffed by full-time accountants. All members have extensive experience serving governmental entities.

The proposed engagement team is as follows, with their résumés on the subsequent pages.



1. Qualifications of the Auditor

c. Résumés

James Halleran, CPA Lead Engagement Partner

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.



Engagement Responsibilities

James will serve as the primary point of contact and have complete and final responsibility for the audit, from planning to presentation of the financial statements. He will oversee and approve all procedures and also be responsible for ensuring the highest quality of client service and technical competence.

Experience

James's experience includes a wide range of assignments with an emphasis on governmental and nonprofit auditing. During his tenure with the firm, James has been involved with organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for government and nonprofit auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

Education & CPE

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Strategic Nonprofit Alliance Partnership (Partner-in-Charge - Volusia/Flagler Group)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

1. Qualifications of the Auditor

c. Résumés

James Halleran, CPA

Relevant Experience

Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chattahoochee
- » City of Chiefland
- » City of Crescent City
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Gainesville (Special Projects)
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lynn Haven
- » City of Midway
- » City of New Smyrna Beach
- » City of Newberry
- » City of Ormond Beach
- » City of Palm Coast
- » City of Pomona Park
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Astatula
- » Town of Havana
- » Town of Hilliard
- » Town of Indian Shores
- » Town of Interlachen
- » Town of Melbourne Beach
- » Town of Welaka

Counties

- » Baker County
- » Clay County
- » Flagler County
- » Gilchrist County
- » Levy County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

Special Districts

- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Indian River Lagoon Council
- » Northwest Florida Water Management District
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » West Volusia Hospital Authority

Community Development Districts

- » Bridge Harbor Community Development District
- » CBL/BM Port Orange West Community Development District
- » One Daytona Community Development District
- » PBR Community Development District
- » SWI Community Development District
- » Villages of Avignon Community Development District
- » Walkers Green Community Development District

Other Governmental Organizations

- » Bradford County Development Authority
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Space Coast Transportation Planning Organization
- » Volusia Council of Governments
- » West Volusia Advertising Authority

School District - Internal Accounts

- » Flagler Schools
- » Gadsden County School District
- » Nassau County School District
- » Seminole County Public Schools
- » St. Johns County School District

Retirement/Pension

- » City of Holly Hill Pension Plan
- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan

1. Qualifications of the Auditor

c. Résumés

Zach Chalifour, CPA Consulting Partner

Zach has over 15 years of experience serving government entities. As a result of his experience, he leads our Government Services and Accounting & Auditing Teams.



Engagement Responsibilities

Zach will be a technical resource for the entire team. He will be available to answer questions, perform reviews as needed, and address specific questions or concerns that arise throughout the engagement.

Experience

Throughout his career with the firm, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

Education & CPE

Zach received a Master of Accountancy and Bachelor of Business Administration with a Major in Accounting Information Systems from Stetson University, where he now serves as an adjunct professor teaching the graduate-level Governmental Accounting course. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona (Class of XXXV)
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Past Captain)

1. Qualifications of the Auditor

c. Résumés

Zach Chalifour, CPA

Relevant Experience

Municipalities

- » City of Bunnell
- » City of Cape Canaveral
- » City of Casselberry (special project)
- » City of Chattahoochee
- » City of Chiefland
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Jacksonville (TDT Audits)
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » City of Lynn Haven
- » City of Madeira Beach
- » City of Marco Island (Fraud Investigation)
- » City of Melbourne (Special Project)
- » City of Mexico Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Winter Park
- » Town of Astatula
- » Town of Cross City
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Hilliard
- » Town of Indian Shores
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings (Contract CFO)
- » Town of Malabar
- » Town of Melbourne Beach
- » Town of Welaka
- » Town of Yankeetown

Counties

- » Baker County
- » Bradford County
- » Clay County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Nassau County (Internal Audit)
- » Putnam County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

Special Districts

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Northwest Florida Water Management District
- » South Walton County Mosquito Control District
- » Southwest Florida Water Management District
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia County Industrial Development Authority
- » West Volusia Hospital Authority

Other Governmental Organizations

- » Capital Region Transportation Planning Agency
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » River to Sea Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Space Coast Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

Retirement/Pension

- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan

1. Qualifications of the Auditor

c. Résumés

Mark Payne, CPA Quality Control Review Partner

Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office.



Engagement Responsibilities

As the Quality Control Review Partner, Mark will perform the second partner review of the financial statements. He will be available for the entire engagement team for all aspects of the engagement.

Experience

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of nonprofit organizations and governmental entities that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations and nonprofit boards, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

Education & CPE

Mark received a Bachelor of Science in Accounting and Finance from Florida State University. He has been directly involved in developing courses for in-house CPE training and has served as an instructor for audit-related courses. Mark has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc. (Founding Member)
- » United Partners for Human Services, Inc. (Board Member)

1. Qualifications of the Auditor

c. Résumés

Mark Payne, CPA

Relevant Experience

Government

- » City of Cape Canaveral
- » City of Carrabelle
- » City of DeLand
- » City of Fernandina Beach
- » City of Lynn Haven
- » City of Midway
- » City of Monticello
- » City of Sopchoppy
- » City of St. Marks
- » City of Titusville
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Havana
- » Baker County
- » Union County
- » Volusia County
- » Wakulla County
- » Big Bend Water Authority
- » Florida Governmental Utility Authority
- » North Central Florida Public Charter School
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District
- » Suwannee River Water Management District

Education

- » Belmont Academy
- » Byrneville Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » MYcroSchool - Gainesville; Jacksonville; Pinellas
- » New Road to Learning, Inc.
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Taylor County Education Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.

1. Qualifications of the Auditor

c. Résumés

Brendan McKitrick, CPA, CISA IT Audit Director

Brendan has 15 years of experience in the accounting industry. As a CPA and CISA, Brendan works closely with organizations in a broad range of industries to provide financial statement audits and a variety of IT-related audit services.



Engagement Responsibilities

Brendan will participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork, to helping oversee the preparation of the financial statements and reports. Additionally, he will perform IT assessments, risk assessments, IT general controls, and other technology-related services.

Experience

Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the 2. Technical Approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Recently Brendan co-presented on the FGFOA webinar scientifically on GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

Education & CPE

Brendan received a Master of Science in Information Systems and Operations Management and a Bachelor of Science in Accounting from the University of Florida. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

1. Qualifications of the Auditor

c. Résumés

Brendan McKittrick, CPA, CISA

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of Chiefland
- » City of Crescent City
- » City of DeLand
- » City of Edgewater
- » City of Ft. Lauderdale
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lakeland
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Pete Beach
- » City of Starke
- » City of Tampa
- » City of Titusville
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings
- » Town of Pomona Park
- » Town of Welaka
- » Town of Yankeetown

Counties

- » Baker County
- » Bradford County
- » Clay County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Putnam County
- » Union County
- » Volusia County

Other Governmental Organizations

- » Big Bend Water Authority
- » Bradford County Development Authority
- » Cedar Key Water and Sewer District

- » Southwest Florida Water Management District
- » St. Johns River Water Management District

Nonprofits

- » CPAmerica, Inc.
- » North Florida Botanical Society
- » Park of the Palms, Inc.
- » Suwannee Valley Community Coordinated Child Care
- » Transitional Living of North Central Florida

Higher Education

- » AutoNation Cure Bowl
- » The Bulldog Club, Inc.
- » California Polytechnic State University
- » California State University Dominguez Hills
- » California State University Sacramento
- » East Carolina University
- » Florida Atlantic University
- » Florida International University
- » Foundation for Florida Gateway College
- » Gator Boosters, Inc.
- » Georgia Tech Athletic Association, Inc.
- » Jacksonville University
- » Mississippi State University
- » NC State Student Aid Association (Wolfpack Club)
- » Northern Illinois University
- » San Jose State University
- » Texas State University
- » University of Central Florida
- » University of Connecticut
- » University of Florida
- » University of Houston
- » University of Mississippi
- » University of New Hampshire
- » University of North Carolina Greensboro
- » University of North Carolina Wilmington
- » University of North Dakota
- » University of North Florida
- » University of North Florida Department of Athletics
- » University of North Florida Financing Corporation
- » University of North Texas
- » University of Notre Dame
- » University of South Florida
- » University of West Florida
- » West Virginia University

1. Qualifications of the Auditor

c. Résumés

Caitlan Walker, CPA Single Audit Director

Caitlan has 13 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities. As a result of her experience, she serves as a key member of the firm's Accounting and Auditing Team.



Engagement Responsibilities

As the Single Audit Director, Caitlan will be responsible for overseeing the single audit portion of the engagement.

Experience

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

Education & CPE

Caitlan graduated with her Master of Accountancy and graduated *cum laude* with her Bachelor of Science in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc.
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

1. Qualifications of the Auditor

c. Résumés

Caitlan Walker, CPA

Relevant Experience

Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chiefland
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Malabar
- » Town of Melbourne Beach

Counties

- » Baker County
- » Clay County
- » Gilchrist County
- » Levy County
- » Liberty County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

Other Governmental Organizations

- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » CBL/BM Port Orange West Community Development District
- » Clay County Economic Development Corporation
- » Clay County Utility Authority
- » Cypress Head Golf Club
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » River to Sea Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Walkers Green Community Development District
- » West Volusia Advertising Authority

Retirement/Pension Plans

- » TMVC 401(k) Plan
- » Volusia Transit Management, Inc. 401(k) Profit Sharing Plan and Trust

1. Qualifications of the Auditor

c. Résumés

Josh Van Zandt, CPA Senior Manager

Josh has nine years of experience providing auditing, tax, and personalized accounting services to government entities, nonprofit organizations, and privately held businesses.



Engagement Responsibilities

Josh will be responsible for various aspects of managing the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

Experience

Josh has nine years of professional accounting experience in both audit and tax capacities. At James Moore, he works on audit and attestation engagements primarily for the government and nonprofit industries, and completes engagement quality control reviews for government and nonprofit audits. He also performs other assurance engagements in areas such as pension plans, timeshares, condo associations, and other for-profit businesses.

Education & CPE

Josh earned a Master of Science in Accounting from Liberty University and a Bachelor of Arts in Accounting from Cedarville University. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association
- » Florida League of Cities
- » Volusia Leagues of Cities
- » Volusia Young Professionals Group
- » Delta Mu Delta (Former Officer)

1. Qualifications of the Auditor

c. Résumés

Josh Van Zandt, CPA

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of Daytona Beach Shores
- » City of Edgewater
- » City of Green Cove Springs
- » City of Lake Helen
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of Starke
- » City of Titusville
- » Town of Malabar
- » Town of Melbourne Beach

Counties

- » Volusia County

Other Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Halifax Health
- » Halifax Pension Plan
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District

School Districts - Internal Accounts

- » Flagler Schools
- » Seminole County Public Schools

Retirement/Pension

- » Cedar Cove Condominium Association
- » Daily Management Resorts (Grand Lake, LOVO, Villas)
- » Miller-Leaman, Inc.
- » P & S Paving
- » Pevonia International, LLC
- » Raydon Corporation
- » Seabring Marine Industries, Inc.

Nonprofits

- » CareerSource Brevard
- » CareerSource Flagler Volusia
- » CareerSource Heartland
- » CareerSource Research Coast
- » Daytona Beach Area Association of Realtors
- » Flagler Auditorium Governing Board
- » Flagler County Association of Realtors
- » Flagler County Education Direct Support Organization
- » Jeep Beach, Inc.
- » SMA Foundation
- » SMA Healthcare, Inc.

1. Qualifications of the Auditor

c. Résumés

Anna Shrayner Manager

Anna has seven years of experience providing assurance services to nonprofit organizations and government entities.



Engagement Responsibilities

Anna will be responsible for various aspects of the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

Experience

With seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures, Anna focuses primarily on nonprofit clients, giving her extensive knowledge of the requirements of these organizations.

Education & CPE

Anna earned a Bachelor of Science in Business Administration (Accounting) from the University of Central Florida.

Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Volusia Young Professionals Group (Board Member)

1. Qualifications of the Auditor

c. Résumés

Anna Shrayner

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Sopchoppy
- » City of St. Augustine Beach
- » City of Titusville
- » Town of Indian Shores
- » Town of Malabar
- » Town of Melbourne Beach

Counties

- » Baker County
- » Clay County
- » Liberty County
- » Volusia County

Other Governmental Organizations

- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » West Volusia Advertising Authority
- » Florida PACE Funding Agency, Inc.
- » St. Johns River Water Management District

Nonprofits

- » The Arc Volusia, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Gulf Coast
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » The Consortium of Florida Education Foundations
- » Daytona Beach Area Association of Realtors, Inc.
- » The Early Learning Coalition of Flagler & Volusia Counties, Inc.
- » The Education Foundation of Alachua County, Inc.
- » First Step Shelter, Inc.
- » The House Next Door, Inc.
- » Northeast Florida Health Services, Inc.
- » Reading Edge Academy, Inc.
- » Samsula Academy
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.

1. Qualifications of the Auditor

c. Résumés

Erik Wiebke, CPA Supervisor

Erik has four years of experience providing auditing and accounting services. His clients include nonprofits, government entities, employee benefit programs, and common interest realty associations.



Engagement Responsibilities

Erik will assist in planning, performance of fieldwork, and preparation of the financial statements and reports.

Experience

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits. As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education & CPE

Erik received a Master of Accounting and a Bachelor of Science in Accounting from Stetson University. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants

1. Qualifications of the Auditor

c. Résumés

Erik Wiebke, CPA

Relevant Experience

Municipalities

- » City of Bunnell
- » City of Chiefland
- » City of Crescent City
- » City of Daytona Beach Shores
- » City of DeBary
- » City of Green Cove Springs
- » City of Hampton
- » City of Lake Helen
- » City of Madeira Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » Town of Indian Shores
- » Town of Interlachen
- » Town of Yankeetown

Counties

- » Baker County
- » Clay County
- » Levy County
- » St. Johns County
- » Volusia County

Other Governmental Organizations

- » Cedar Key Water and Sewer District
- » Flagler Schools (Internal Accounts)
- » Nassau County School District (Internal Accounts)
- » Volusia County Schools (Internal Accounts)
- » West Volusia Advertising Authority

Nonprofits


- » CareerSource Brevard
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Heartland
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » Florida PACE Funding Agency, Inc.
- » Southeast Volusia Advertising Authority
- » Sunshine State One-Call of Florida, Inc.
- » University of Florida College of Nursing
- » Volusia/Flagler County Coalition for the Homeless, Inc.

1. Qualifications of the Auditor

d. License to Practice in the State of Florida


James Moore operates as a Florida Professional Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

James Moore has provided continuous auditing services for government organizations for 60 years.



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

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

JAMES MOORE & CO., P.L.
5931 NW 1ST PLACE
GAINESVILLE FL 32607-2063


LICENSE NUMBER: AD0015868
EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/18/2023

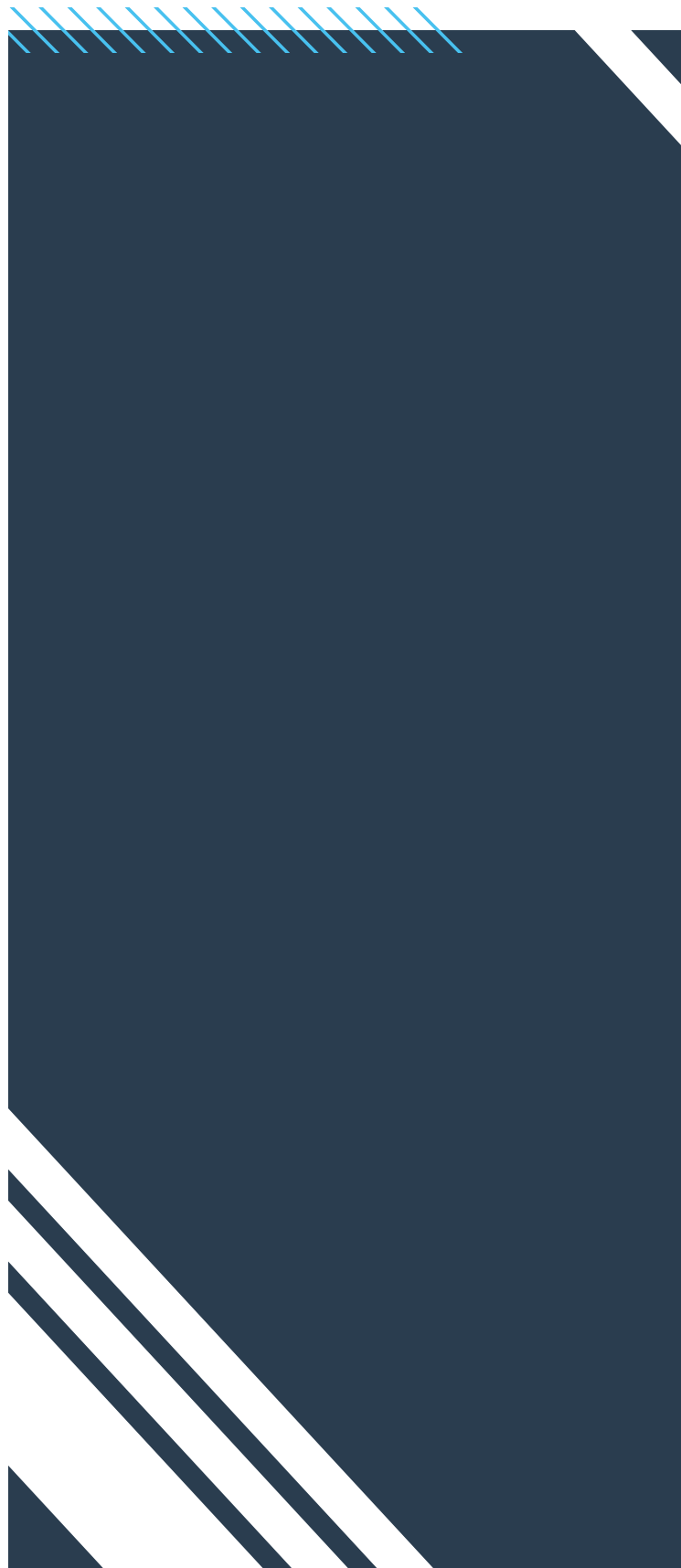
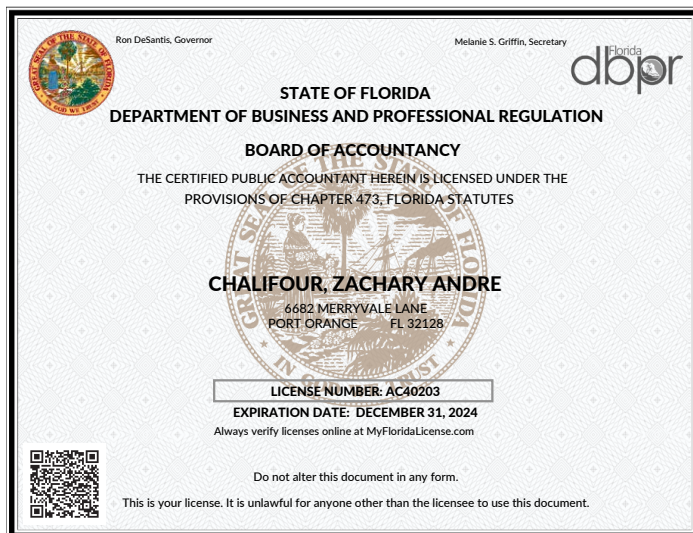
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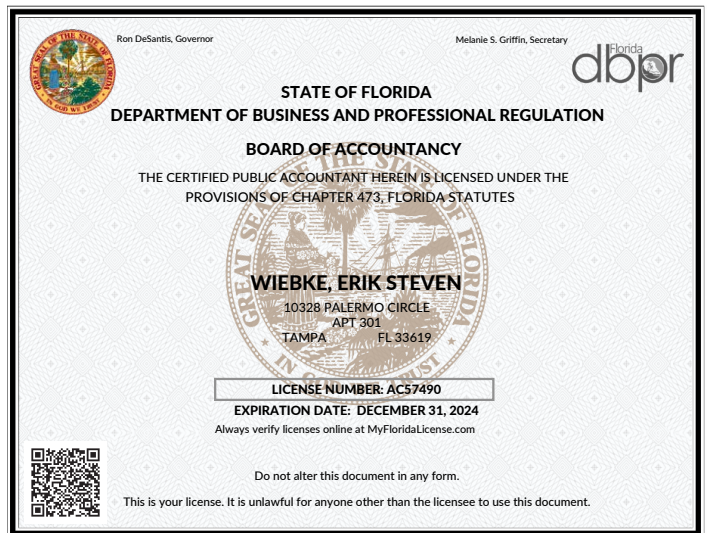
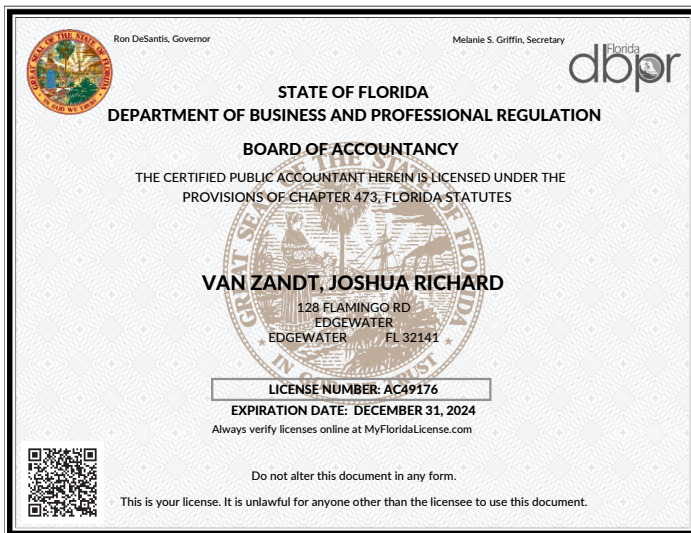
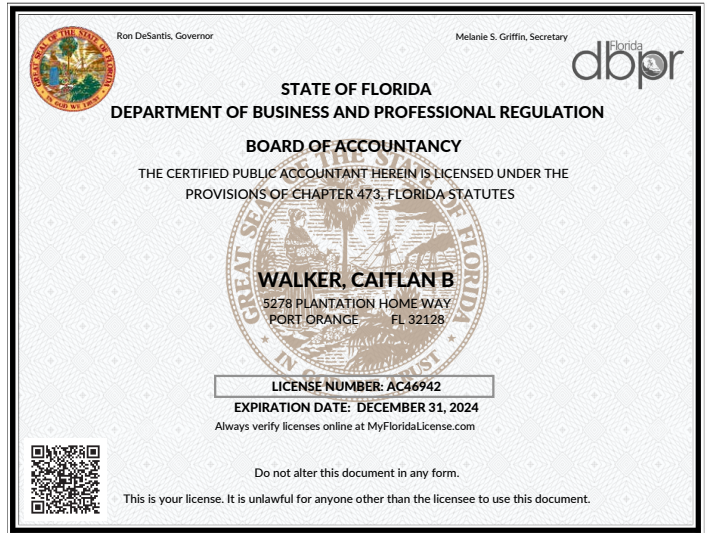
1. Qualifications of the Auditor

d. License to Practice in the State of Florida



1. Qualifications of the Auditor

d. License to Practice in the State of Florida



1. Qualifications of the Auditor

e. Continuing Professional Education

James Moore provides extensive training programs to ensure our staff obtains the best Continuing Professional Education (CPE) possible. James Moore University was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. If individuals are involved in nonprofit or government accounting, a significant percentage of their CPE is attained in relevant nonprofit/government accounting courses.

The members of James Moore elected a Board of Trustees for James Moore University consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing, Tax, Technology Solutions Consulting, and Outsourced Accounting with the provision that each of the firm's offices must have representation. Annually, a Chairman of the Board is elected by the firm's members. The Board has set certain goals for James Moore University, as follows:

Continuing Goals:

- » Emphasis on technical training
- » Identification of specific skills expected of personnel at the 0-5 year experience level
- » Identification of specific training to provide personnel with the required skills
- » Identification of specific training required to maintain existing skills
- » Implementation of a training program with existing resources
- » Encourage input from all personnel
- » Prepare or acquire lesson plans for critical courses
- » Develop system for retention and re-use of lesson plans
- » Identify firm-wide vs. local office courses
- » Identify qualified instructors
- » Set timetables to begin expanded program
- » Adopt policies for external training

Long-Term Goals:

- » Begin emphasizing training beyond technical (leadership, advanced marketing and sales, industry-specific, etc.)
- » Develop annual curriculum (level-specific)
- » Increased involvement by Mentors with external training
- » Identify skills expected of personnel with more than five years' experience
- » Identify specific training to provide persons with more than five years' experience with the skills needed

Our firm has adopted training policies that encourage development of skills useful to the office to which our experienced personnel are assigned (as well as the firm as a whole). We encourage all our personnel, and more particularly our experienced personnel, to develop an Individual Training Program (ITP) in conjunction with developing targets and goals with his or her Career Advisor. ITPs are for planning individual needs for November 1 to October 31 of each year, and are approved by the Partner-in-Charge of the office (emphasizing local office needs) as well as the Partner-in-Charge of the practice area in which the individual practices (emphasizing required technical skills and the need for firm-wide skills in certain areas).



1. Qualifications of the Auditor

e. Continuing Professional Education

James Moore provides extensive training programs to ensure our staff obtains the best continuing professional education (CPE) possible. Every year, members of our Government Services Team complete a wide range of CPE courses, not only to satisfy U.S. Government Accountability Office requirements, but to ensure they provide our clients with the highest level of expertise and service.

The hours of relevant continuing professional education completed by the CPAs on your engagement team over the past three years are as follows:

ENGAGEMENT TEAM MEMBER	GOVERNMENTAL/ YELLOW BOOK	BUSINESS, ETHICS, BEHAVIORAL	TOTAL HOURS
James Halleran	417	88.5	505.5
Zach Chalifour	373	68.5	441.5
Mark Payne	338	63	401
Brendan McKitrick	357	66.5	423.5
Caitlan Walker	392	67.5	459.5
Josh Van Zandt	347	56	403
Erik Wiebke	47	41.5	88.5



1. Qualifications of the Auditor

f. Peer Review

Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).



James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year-long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- » Method of assigning personnel to engagements
- » Hiring of qualified employees
- » Supervision of staff personnel
- » Independence policies & consultation policies (internal and external) on technical matters
- » Continuing professional development and training
- » Advancement and promotion of personnel
- » Acceptance and continuance of clientele
- » Inspection reviews of quality control policies & procedures

James Moore
has successfully
completed 16 triennial
peer reviews with no
letters of comment
or deficiencies ever
reported. Our 16th
peer review report,
dated April 23, 2024,
is found on the
following page.

*You will see our peer review notes a “pass” rating, which is the **best rating awarded**. This peer review included a review of nonprofit and governmental engagements.*

Although receiving a “pass” rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.



1. Qualifications of the Auditor

f. Peer Review

WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Report on the Firm's System of Quality Control

April 23, 2024

To the Members of
James Moore & Co., P.L.
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Warren, Stone & Associates, LLC

Warren, Stone & Associates, LLC

1. Qualifications of the Auditor

g. Independence

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida and the U.S. General Accounting Office's (GAO) Government Auditing Standards. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the City of St. Augustine, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO. We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.

h. Location of Office to Serve the City

Your engagement will be staffed by seven full-time professionals from our government services team, with our Daytona Beach office serving as the base office for the engagement staffing and issuance of our audit reports.

121 Executive Circle
Daytona Beach, FL 32114

i. Regulatory Action

James Moore is committed to maintaining the highest standards of professional conduct and ethical practice.

The firm has had no reports or records of substandard work. There have been no federal or state desk reviews or field reviews of its audits. There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

This record reflects our firm's dedication to integrity, compliance, and excellence in all aspects of our operations and professional engagements.



1. Qualifications of the Auditor

j. Forms

The required forms follow:

- i. Letter of Interest Form
- ii. Certificate as to Corporation
- iii. Affidavit as to Non-collusion and Certification of Material Conformance with Specifications
- iv. Drug-Free Workplace



FORMS
LETTER OF INTEREST FORM

**(This form must be completed and included in bid submittal under TAB 1
or the Response will be determined to be Non-Responsive)**

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this Letter of Interest as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this Letter of Interest or in the Agreement to be entered into; that this Letter of Interest is made without connection with any other person, company, or parties submitting a Letter of Interest; and that this Letter of Interest is in all respects fair and in good faith without collusion or fraud.

Respondent represents to the City that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the City has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the Letter of Interest opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its Letter of Interest is accepted and an Agreement negotiated with the City, Respondent shall contract with the City in the form of the attached Agreement and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement and shall furnish the required evidence of the specified insurance.

Acknowledgment is hereby made of the following addenda (identified by number) received:

<u>Addendum No.</u>	<u>Date</u>	<u>Addendum No.</u>	<u>Date</u>
<u>1</u>	<u>7/24/2024</u>	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

James Moore & Co., P.L. _____ 7-25-24 _____
Respondent (firm name) Date

121 Executive Circle, Daytona Beach, FL 32114 _____
Address

James.Halleran@jmco.com _____
E-mail address

 _____ 386.257.4100 _____
Signature Telephone number

James Halleran, Partner _____ 386.252.0209 _____
Typed name and title Fax number

CERTIFICATE AS TO CORPORATION

(This form must be completed and included in Letter of Interest submittal under TAB 1 or the Response will be determined to be Non-Responsive)

The below Corporation is organized under the laws of the State of Florida; is authorized by law to respond to this Request for Qualifications and perform all work and furnish materials and equipment required under the Agreement and is authorized to do business in the State of Florida.

Corporation name: James Moore & Co., P.L.

Address: 121 Executive Circle, Daytona Beach, FL 32114

Registration No.: Sunbiz Document #L93000000354

Registered Agent: Suzanne Forbes

By: 
James Halleran, Partner
(Official title)

(Affix corporate seal)

N/A: James Moore & Co., P.L. is not a
Attest: corporation and does not have a Secretary
(Secretary)

The full names and business or residence addresses of persons or firms interested in the foregoing Letter of Interest as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

James Halleran, Partner, 121 Executive Circle, Daytona Beach, FL 32114

Zach Chalifour, Partner, 121 Executive Circle, Daytona Beach, FL 32114

See attached for listing of all firm partners.

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

No parent company, subsidiaries, or sister corporations of James Moore & Co., P.L. will be or may be involved in the performance of this project.

If applicable, attach a copy of a certificate to do business in the State of Florida, or a copy of the application that has been accepted by the State of Florida to do business in the State of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.

**James Moore & Co., P.L.
Partner Listing**

Partner	Address
Corinne LaRoche	3179 NW 1st Place, Gainesville, FL 32607
Erin Spiwak	3179 NW 1st Place, Gainesville, FL 32607
James Halleran	121 Executive Circle, Daytona Beach, FL 32114
Jay Hutto	3179 NW 1st Place, Gainesville, FL 32607
Jeremy Wright	3179 NW 1st Place, Gainesville, FL 32607
John VanDuzer	112 East Fort King Street, Ocala, FL 34471
Justyna Mueller	121 Executive Circle, Daytona Beach, FL 32114
Katie Davis	3179 NW 1st Place, Gainesville, FL 32607
Ken Kurdziel	3179 NW 1st Place, Gainesville, FL 32607
Kevin Golden	112 East Fort King Street, Ocala, FL 34471
Margo Cook	3179 NW 1st Place, Gainesville, FL 32607
Mark Payne	2477 Tim Gamble Place, Suite 200, Tallahassee, FL 32308
Mary Walsh	3179 NW 1st Place, Gainesville, FL 32607
Mike Sibley	121 Executive Circle, Daytona Beach, FL 32114
Nadia Batey	2477 Tim Gamble Place, Suite 200, Tallahassee, FL 32308
Rebeca Denahan	3179 NW 1st Place, Gainesville, FL 32607
Stacy Joyner	3179 NW 1st Place, Gainesville, FL 32607
Suzanne Forbes*	133 East Indiana Avenue, DeLand, FL 32724
Webb Shephard	121 Executive Circle, Daytona Beach, FL 32114
Zach Chalifour	121 Executive Circle, Daytona Beach, FL 32114

**Managing Partner*

AFFIDAVIT AS TO NON-COLLUSION

(This form must be completed and included in in the Letter of Interest Submittal under TAB 1 or the Response will be determined to be Non-Responsive)

STATE OF FLORIDA

COUNTY OF VOLUSIA

I, the undersigned, James Halleran, being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:
James Moore & Co., P.L.

the Respondent that has submitted the attached Letter of Interest.

2. The attached Letter of Interest is genuine. It is not a collusive or sham Letter of Interest.

3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached Letter of Interest.

4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham Letter of Interest in connection with the Agreement for which the attached Letter of Interest has been submitted, or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached Letter of Interest of any other Respondent, or to fix any overhead, profit, or cost element of the Letter of Interest prices or the Letter of Interest price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any other person interested in the proposed Agreement.

5. No official or other officer or employee of the City, whose salary or compensation is payable in whole or in part by the City, is directly or indirectly interested in this Letter of Interest, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

Signature: James Halleran

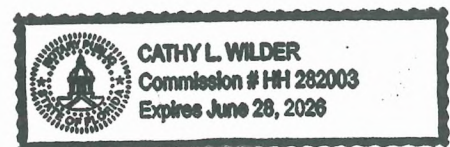
Title: Partner

Subscribed and sworn to before me this 25th day of July, 20 24.

Notary Public, State of Florida at Large

My commission expires: June 28, 2026

(SEAL)



DRUG-FREE WORKPLACE FORM

(This form is required only in the event of a tie score; however, it may be included in the Letter of Interest Submittal under TAB 1)

The Respondent, (business name) James Moore & Co., P.L., in accordance with Section 287.087, F.S., hereby certifies that Respondent does the following:

1. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Notifies employees, via the statement specified in paragraph 1, above, that, as a condition of working on the contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or *nolo contendere* to, any violation of Chapter 893, F.S., or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five days after such conviction.
3. Gives each employee engaged in providing the contractual services that are under bid a copy of the statement specified in paragraph 1, above.
4. Informs employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations
5. Imposes a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, F.S.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

By: 

Title James Halleran, Partner

Date: 7-25-24

2. Technical Approach

a. Performance Specifications

James Moore takes no exceptions to the performance specifications stated in Exhibit A. Scope of Work and will meet or exceed them.

b. Scope of Services

Understanding of the Scope of Services to be Performed

We understand the work to be performed for the City includes an audit the City's financial statements for the fiscal years ending September 30, 2024, 2025, and 2026, with options to renew. This includes the auditor to express an opinion on the fair presentation of the City's General Purpose Financial Statements and the Financial Statements for the City's Community Redevelopment Agency in conformity with Generally Accepted Accounting Principles. In addition, the City's may request the auditor to express an opinion on the fair presentation of the Financial Statements for the City's Public Employees' Retirement System in conformity with Generally Accepted Accounting Principles.

Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

Audit Approach & Process

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

For the purposes of this proposal, we've summarized our audit process into three distinct phases:

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.



2. Technical Approach

b. Scope of Services

PLANNING

Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- » Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance
- » Evaluate results of testing and, if necessary, modify the audit plan

Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
 - (1) control environment
 - (2) risk assessment
 - (3) information and communication systems
 - (4) control activities
 - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology

2. Technical Approach

b. Scope of Services

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » **For significant classes of transactions:** An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » **For material accounts:** An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » **For significant or fraud risks:** An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the Planning Phase the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

2. Technical Approach

b. Scope of Services

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- » Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.

2. Technical Approach

b. Scope of Services

Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are nearly paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

Type and Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

Determining Laws and Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.



2. Technical Approach

b. Scope of Services

Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Citrix ShareFile software, particularly the ShareFile Request List. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the software is what truly **maximizes the efficiency and effectiveness of communication in the audit process.**

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into the ShareFile Request List. Each line on the imported list generates a “Task” in the ShareFile Request List. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this software are as follows:

Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you’ve provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to the ShareFile Request List, not only does it allow all individuals with access to follow through the same conversation surrounding any follow-up questions on an audit request, but it also allows individuals to be specifically tagged in a conversation so your team members spend less time having to filter through all the noise to find anything they might need to reply to.

Task Assignment

Tasks can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals.

Due Date Tracking

Each task is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your ShareFile Request List and view a real-time status update on the audit request list.

Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we export the final ShareFile Request List – inclusive of the “original” request list and any additional items/questions added – to use as the starting point for next year’s request list. This allows you provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

ShareFile Request List: Requested Files

The screenshot displays the 'View Task 53' interface. At the top, there are three tabs: 'Task Details' (selected), 'Requested Files', and 'Comments & Activity'. The 'Task Details' tab shows the following information:

- Status: For Review
- Request Date: 01/11/2023
- Due Date: 3/31/2023
- Category: Other Confirmations
- Assignee: June Steding and Susan Scrogham
- Description: Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy

Below the task details, there is a section for 'Reference files' with a count of 5 and a 'Delete all' link. A '+ Add more' link is also present. The list of reference files includes:

- DOC County Revenue Template - Published.docx
- DOC Dukes Energy Utility Tax and Franchise Fees - Published.doc
- DOC Debt Confirm Template - Published.docx
- DOC Grant Confirm Template - Published.docx
- DOC Revenue Confirm Template - Published.docx



2. Technical Approach

b. Scope of Services

Technology and Your Audit

ShareFile Request List: Auditor View

ID	Status	Request Date	Due Date	Description	Category	Assignee	Requested Files
55	In Progress	03/14/2023	03/15/2023	Final Trial Balance in Excel as of 9/30/2022	Financial Statements	June Steding Susan Scrogam	1
54	In Progress	04/04/2023	04/19/2023	For the following journal entries in the attached excel sheet, please provide the following: 1.) Any applicable support (invoice, PO, etc) 2.) Documentation of proper approval	Journal Entry	June Steding Susan Scrogam	0
53	For Review	01/11/2023	03/31/2023	Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy	Other Confirmations	June Steding Susan Scrogam	4
52	For Review	01/11/2023	03/31/2023	Legal letter confirmations for distribution (we will send to attorneys)	Legal Confirmations	June Steding Susan Scrogam	2
51	For Review	01/11/2023	03/31/2023	Please provide updated Internal Control narratives for Payroll, Cash Receipts, and any other	Narratives and Walkthru	June Steding	3
50	For Review	01/11/2023	03/31/2023	Please provide any intere			
49	Complete	01/11/2023	03/31/2023	Please provide any collect			

ShareFile Request List: Client View

ID	Status	Request Date	Due Date	Description	Assignee	Uploads	Actions
2	For Review	12/20/2022	3/27/2023	FY2022 payroll register that shows each employee and gross earnings.	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	2	Update
3	For Review	12/20/2022	3/27/2023	FY2022 check register (including checks, EFTs, and all other disbursements)	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	1	Update
4	For Review	12/20/2022	3/6/2023	FY2022 preliminary trial balance	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	1	Update
5	For Review	12/20/2022	3/27/2023	Preliminary Master Grant LHM for FY2022	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	2	Update
6	For Review	12/20/2022	3/6/2023	A listing of general journal entries posted in FY2022 (see attached for FY support).	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	2	Update
7	For Review	12/20/2022	3/27/2023	Updated versions of internal control narratives we will attach the narratives from the FY2021 audit to review and modify for any changes as needed...	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	4	Update
8	For Review	12/20/2022	3/27/2023	Copies of all new debt and lease agreements, along with any amendments entered into during FY2022. Also, please provide us with debt coverage...	Hollie Mahoney, Rhonda Allen and Bioncia Ludecker	10	Update

ShareFile Request List: Comments Pane

View Task 29

Task Details | Requested Files | **Comments & Activity**

- Hilary Cyr assigned June Steding 3 months ago
- Hilary Cyr published the task 3 months ago
- Susan Scrogam uploaded **FY22 Debt invoices.pdf** (198.87 KB) 3 months ago
- Susan Scrogam submitted the task for review 3 months ago
- Task overdue 11 days ago
- Hilary Cyr downloaded the file **FY22 Debt invoices.pdf** 5 days ago
- HC** Hilary Cyr commented 5 days ago

Please provide the invoice/payment support for the vehicle lease payment(s) made in FY22 as well as a general ledger detail of account 300.055.519.272
- Hilary Cyr published the task 5 days ago
- June Steding uploaded **Account Detail 300.055.519.272.pdf** (318.77 KB) 5 days ago
- June Steding uploaded **Lease payment 1.pdf** (150.81 KB) 5 days ago
- June Steding uploaded **Lease payment 2.pdf** (232.8 KB) 5 days ago
- June Steding commented 5 days ago

@hilary1 uploaded the payment support for the vehicle leases and the GL detail of the account 300.055.519.272 as you requested.
- June Steding submitted the task for review 5 days ago
- Hilary Cyr downloaded the file **Account.Detail.300.055.519.272.pdf** 5 days ago
- Hilary Cyr downloaded the file **Lease payment 1.pdf** 5 days ago
- Hilary Cyr downloaded the file **Lease payment 2.pdf** 5 days ago

Write a comment (Use @ to mention someone or @all to notify everyone)...

Post Comment

Weekly Status Calls

While not a direct tool in the ShareFile Request List, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we're in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of the ShareFile Request List has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!

2. Technical Approach

b. Scope of Services

Water/Wastewater Utility Systems Audit Approach

It goes without saying the intricacies of a water and wastewater utility are significant. Having a detailed understanding of the challenges and risks posed is a critical requirement to be able to perform an effective and valued-added audit.

While many aspects of our audit approach and experience (such as standard testing methodologies, debt and grant experience, technology approach, etc.) have been discussed elsewhere in our proposal, the following summarizes some of our specific approach and procedures as it relates to the water and wastewater utility environment.



Internal Controls

Strong internal controls are the foundation of an effective control environment. In addition to understanding the core billing process and cash receipt controls, we place an added emphasis on other areas that are particularly subject to risk.

- » **Rate Changes:** We analyze the process for entering/updating approved utility rates and the review thereof. Along the thought process of “garbage in, garbage out,” we have seen instances of governments with foundational errors in their rate entry. The financial impacts, typically in the form of underbillings, can be substantial.
- » **Bill Adjustments:** This relates to pre-bill adjustments for potentially unusual meter reads or other anomalies requiring manual intervention. While these garner less attention than customer account adjustments after amounts have been billed, the procedures and controls over these adjustments are just as critical.
- » **Customer Account Adjustments:** No individual should have too much involvement/authority in the account adjustment process. We start our analysis by determining whether sufficient segregation of duties are present related to these key internal controls.

Sampling and Detailed Testing

It is critical to understand the internal controls and determine whether they have been designed adequately. The following represents some of our core procedures that assess whether said controls are functioning as designed:

- » **Billing Testing:** To ensure a) proper system rate tables in accordance with the approved billing rates, and b) accurate bill calculation, we annually select a large sample of utility bills from a cross-section of customers falling into different customer type/billing categories and follow such transactions through the entire process, from all factors (meter type, consumption, rates, etc.) in the initial bill generation through to the customer payment.
- » **Customer Account Adjustments:** Due to the magnitude of risk related to improper account adjustments, we annually select a sample of customer account adjustments to ensure all applicable controls were followed, most notably that such adjustments were properly reviewed and approved.

Data Extraction and Trends

In addition to the transaction-level testing, we perform high-level analyses regarding billing and adjustment activity. While we will perform broad-level recalculation testing where feasible, we also focus our testing on trend analysis in the following areas:

- » **Zero-read Meters:** Just as critical as ensuring proper amounts were billed, is assessing whether all amounts were billed and minimizing water loss. In addition to assessing internal controls related to the identification of trends that may indicate broken/zero-read meters, we perform a trend analysis to identify any increased activity with regard to accounts showing zero consumption for an extended period of time.
- » **Customer Account Adjustments:** We often perform this testing before selecting individual transactions for further scrutiny. By obtaining an extract of account adjustments with as much information as possible, we can analyze the data to identify unusual trends in adjustments by employee, by customer account, and other metrics that may be indicative of potentially inappropriate activity.

2. Technical Approach

b. Scope of Services

Management Letter



As you are aware, all audit firms are required to use the same language when issuing their audit reports; therefore, the major deliverables look virtually identical. Since many auditors may conduct their audits in similar and more traditional ways, there may be a lack of interest by the auditor in managing the client's financial and accounting activities more successfully.

In an effort to provide you with a more value-added audit, our service approach will have specific goals to provide constructive advice in a separate letter to management in the areas of corporate governance, operations, and performance.

To achieve these value-added objectives for your organization, our approach will require, among other things, that we gain some understanding of your organization beyond what is normally required by professional standards when conducting an audit.

Specifically, we are committed to, and will employ, the following concepts as part of our audit of your organization:

- » **PROPER MINDSET** - Audit engagement team members will place a high priority on identifying client needs, understanding how industry and economic condition affect strategic objectives, and being proactive in discussing matters beyond the financial audit.
- » **DEEPER UNDERSTANDING OF YOUR ORGANIZATION** - Gaining an understanding of an audit client's business and internal controls is required under generally accepted accounting standards. However, these standards only require a minimal understanding be obtained, which is generally insufficient to identify opportunities for improvement in a client's operations. Consequently, our audit approach will be designed to gain a greater understanding of your organization, internal controls, and operating activities to achieve these objectives.
- » **USE OF TECHNOLOGY** - We intend to continue to use, when feasible, IDEA, a practical and powerful data extraction software. This technology has the capability to obtain and analyze data from an organization's computer system. Such extraction techniques will be used to formulate more insightful management letter comments than through more traditional audit procedures.

Through the foregoing approach, engagement team members can be proactive in their efforts to convert opportunities into specific recommendations that add value to the audit. During the engagement, the team members will carefully decide an action step to be taken for each idea or recommendation. The engagement team will discuss its ideas with management to finalize the recommendations for inclusion in our formal management letter.

2. Technical Approach

c. New Client Operations

Our new client onboarding typically involves several key steps to ensure a smooth transition and establish a productive working relationship. Firstly, James Moore conducts an initial meeting with the client to understand their specific needs, goals, and expectations. After this initial meeting, we move ahead with a deep understanding of your past, present, and future operations. We then conduct a thorough review of the client's financial statements, previous audits, and relevant documentation. The engagement team establishes open lines of communication and will collaborate with the client to gather all necessary information and address any questions or concerns. Finally, we will perform a comprehensive risk assessment to identify potential areas of focus during the audit process. Throughout this onboarding process, James Moore aims to build trust, establish clear objectives, and ensure a comprehensive understanding of the client's operations and financial systems. In addition, we perform the planning procedures outlined on pages 38-39 of the proposal.



d. Technical Assistance and Advice

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees.

We believe constant and open communication with you is the key to monitoring the progress of your audit in order to meet the schedule and budget requirements. Since we communicate regularly during the entire audit process, there will be no surprises when we issue our reports. Every member of your engagement team has a specific role to play, and our audit approach includes well-defined steps that involve schedule planning, progress monitoring, and diligent and flexible communication.

Emphasizing two-way communication with you ensures dates associated with our agreed-upon timeline are not compromised. As such, all management personnel with James Moore will be available for telephone calls and specific inquiries. One or more management personnel will be available for meetings within a 24-hour notice.

Problem Resolution

Engagement Personnel

Our firm's approach to resolving disagreements between team members is built on open communication and a collaborative atmosphere. When conflicts arise, we provide facilitated structured discussions, allowing each member to express their perspective and concerns, while actively listening to one another. The firm promotes the use of a mediator, if necessary, to facilitate constructive dialogue and find common ground. Additionally, the lead partner emphasizes the importance of focusing on the overall goal of the audit and maintaining a respectful and supportive team environment throughout the resolution process.

Firm and Client

Should any problems arise, we would first look to resolve them with the client's point of contact. In the unlikely event of any problems that could not be resolved with the client's contact person, we would consult with other members of your management or leadership team regarding the ultimate resolution of any such problems.

In the event a proposed audit adjustment should arise, we would first discuss the matter with the appropriate members of management and leadership to determine the basis of conclusions. If, after having these discussions, an agreement cannot be reached at this stage, the engagement member refers the practice question to James Moore's Partner in Charge of Accounting and Auditing. Unresolved questions are then forwarded to a division or group in the AICPA, FICPA, GASB, or GFOA established to handle technical inquiries.



2. Technical Approach

e. Client Support Requested

During the preliminary phase of the audit, we anticipate requiring the assistance of your staff members for document gathering tasks. This includes many of the typical items you have provided to your auditors in the past: statements and reconciliations for bank accounts and other significant balances; accounts payable and payroll data extracts; revenue and balance sheet confirmations; actuarial reports and related support for underlying assumptions; board minutes (for any meetings not available on website); etc.

After the preliminary phase, City staff services will be requested on an as-needed basis for providing explanations and typing requested confirmations. If a request requires a staff member extended time to complete, it will first be presented to the individual's supervisor for approval.

f. Tentative Schedule

We understand timeliness is critical in the performance of the audit, all reports will be delivered on a schedule agreed upon by you and James Moore. A proposed timeline follows:

Audit Phase	Date
Entrance Conference	October
Preliminary and Interim Phase	September and October
Fieldwork	December and January
Exit Conference	March (2 nd week)
Final Reports Issued	March 15
Formal Presentation	April

3. Experience and References

Government Services Team



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, **James Halleran and Zach Chalifour**, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

3. Experience and References

Current Government Clients

Below and on the following page we provide our current government clients. We are happy to provide additional information as requested.

Client	Fin. Audit	Single Audit	ACFR	Utility	Date
MUNICIPALITIES					
Astatula	◆				2016-present
Bristol	◆			◆	2015-2016; 2023-present
Bunnell	◆	◆		◆	2014-present
Cape Canaveral	◆	◆	◆	◆	2010-present
Carrabelle	◆	◆		◆	2011-present
Chattahoochee	◆			◆	2016-present
Chiefland	◆			◆	2015-present
Crescent City	◆			◆	2018-present
Cross City	◆			◆	2018-present
Daytona Beach Shores	◆	◆	◆	◆	2021-present
DeBary	◆	◆	◆		2022-present
DeLand	◆	◆	◆	◆	2014-present
Edgewater	◆	◆	◆	◆	2009-present
Flagler Beach	◆	◆		◆	2020-present
Grand Ridge	◆	◆		◆	2009-present
Greenville	◆	◆		◆	2011-present
Hampton	◆			◆	2017-present
Havana	◆	◆		◆	2011-present
High Springs	◆	◆		◆	2009-present
Holly Hill	◆	◆	◆	◆	2020-present
Indian Shores	◆				2022-present
Interlachen	◆	◆		◆	2009-present
Lake City	◆	◆		◆	2018-present
Lake Helen (Outsourced CFO)					2015-present
Lynn Haven	◆	◆		◆	2019-present
Madeira Beach	◆		◆		2020-present
Malabar	◆				2017-present
Melbourne Beach	◆				2016-present
Mexico Beach	◆	◆		◆	2019-present
Monticello	◆	◆		◆	2016-present
New Smyrna Beach	◆	◆	◆	◆	2009-2013; 2019-present
Ormond Beach	◆	◆	◆	◆	2002-present
Palm Coast	◆	◆	◆	◆	2004-present
Pomona Park	◆				2021-present
Port Orange	◆	◆	◆	◆	2004-2008; 2013-present
Sopchoppy	◆	◆			2021-present
South Daytona	◆	◆	◆	◆	2019-present
St. Augustine Beach	◆	◆			2018-present
St. Marks	◆	◆		◆	2011-present



3. Experience and References

Current Government Clients

Client	Fin. Audit	Single Audit	ACFR	Utility	Date
St. Pete Beach	◆	◆	◆	◆	2016-present
Titusville	◆	◆	◆	◆	2017-present
Welaka	◆			◆	2010-present
Yankeetown	◆			◆	2018-present
COUNTIES					
Baker	◆	◆		◆	2017-present
Bradford	◆	◆			2022-present
Clay	◆	◆	◆		2022-present
Gilchrist	◆	◆		◆	2019-present
Glades	◆	◆			2023-present
Levy	◆	◆		◆	2019-present
Liberty	◆	◆		◆	2022-present
Putnam	◆	◆		◆	2023-present
Union	◆	◆	◆	◆	2014-present
Volusia	◆	◆	◆	◆	2002-present
Wakulla	◆	◆		◆	2020-present
SPECIAL DISTRICTS					
Alligator Point Water Resources District	◆			◆	2005-present
Big Bend Water Authority	◆			◆	2018-present
Capital Region Transportation Planning Agency	◆	◆			2019-present
Cedar Key Water and Sewer	◆				2020-present
Clay County Development Authority	◆				2017-present
Clay County Utility Authority	◆	◆		◆	2013-present
Cypress Head Golf Club (City of Port Orange)	◆	◆		◆	2011-present
Daytona Beach Racing & Recreational Facilities District	◆				2012-present
Florida Governmental Utility Authority	◆	◆	◆	◆	2010-present
Halifax Area Advertising Authority	◆				2009-present
Highway 79 Corridor Authority	◆	◆			2020-present
Indian River Lagoon Council	◆	◆			2016-present
New River Solid Waste Association	◆				2022-present
Northeast Florida Regional Council	◆	◆			2018-present
Northwest Florida Water Management District	◆	◆			2009-2012; 2018-present
Southeast Volusia Area Advertising Authority	◆				2009-present
Southeast Volusia Hospital District	◆				2019-present
Southwest Florida Water Management District	◆	◆	◆	◆	2017-present
South Walton County Mosquito Control District	◆				2022-present
Space Coast Transportation Planning Organization	◆	◆			2016-present
St. Johns River Water Management District	◆	◆	◆	◆	2009-2015; 2018-present
Suwannee River Economic Council	◆	◆			2011-present
West Volusia Advertising Authority	◆				2015-present



3. Experience and References

a. Letters of Reference



July 10, 2024

City of St. Augustine
Attn: Sharon Whitener, Procurement Manager
PO Box 210
St. Augustine, FL 32085-0210

Re: Auditing Services Request for Proposals
Letter of Reference – James Moore Certified Public Accountants and Consultants

Dear Ms. Whitener,

James Moore & Co. has served as our auditors since 2016, consistently demonstrating exceptional professionalism and dedication to the accounting field. Their entire team is not only professional but also communicative, timely, and detail-oriented.


Prior to James Moore & Co., the City of Edgewater had worked with the same accounting firm for many years. Despite the potential challenges of switching firms, the transition to James Moore & Co. was smooth and seamless. We greatly appreciate the thoroughness and timeliness of their work, as well as their responsiveness and helpfulness throughout the year—not just during audits. Their constant communication ensured there were no surprises at the end.

James Moore & Co. goes beyond the role of auditors. Their additional articles, webinars, and support services have been crucial to enhancing our accountability and productivity. I highly recommend James Moore & Co.

Sincerely,



Glenn Irby, City Manager



Bridgette Vaissiere, Finance Director

FINANCE DEPARTMENT
P.O. Box 100 • Edgewater, FL 32132-0100
(386) 424-2400 ext.1301 • Fax (386) 424-2409
www.cityofedgewater.org

3. Experience and References

a. Letters of Reference



CITY OF PORT ORANGE

1000 CITY CENTER CIRCLE
PORT ORANGE, FLORIDA 32129
TELEPHONE 386-506-5500
www.Port-Orange.org

July 16, 2024

City of St. Augustine
Attn: Sharon Whitener
75 King Street, 4th FL Elevator "D"
St. Augustine, FL 32084

Re: FL Annual Independent Audit Services Request for Proposals

Letter of Reference – James Moore Certified Public Accountants and Consultants

James Moore has served as the City of Port Orange’s external audit firm since 2012. When they were initially selected, the extensive knowledge that James Moore brought to the City relative to the smaller firm we previously used was notable. While the City has encountered various opportunities and challenges over the course of the past decade, one constant through the years has been the presence of the James Moore auditors always providing sound financial insight and providing critical and honest feedback to help us continuously improve our finance department and related functions.

Most recently, the City undertook a significant challenge with the implementation of a new enterprise-wide software conversion. This conversion included a new accounting system for fiscal year 2024. The James Moore team did everything in their power to work with the City through this transition and to ensure a timely completion of the audit and met at length with our implementation consultants to help identify improvements in the City’s ability to capture information for financial reporting purposes in the future.

All audit team members have consistently been knowledgeable, professional, and very communicative. We also see many of their team members on a regular basis at Volusia League of Cities meetings and other general community events, so accessibility is never an issue.

As you proceed with the selection process, we are available to provide additional input on the quality of service provided to Port Orange by the James Moore team.

Sincerely,

A handwritten signature in blue ink, appearing to read 'John McKinney'.

John McKinney
Assistant City Manager / Finance Director
jmckinney@port-orange.org 386-506-5503

3. Experience and References

a. Letters of Reference



CITY OF ORMOND BEACH

Finance Department • 22 South Beach Street • Ormond Beach, FL 32174 • (386) 676-3209 • Fax (386) 676-3374

July 16, 2024

City of St. Augustine
50 Bridge Street
St. Augustine, FL 32085

Re: Annual Independent Audit Services Request for Proposals

Letter of Reference-James Moore Certified Public Accountants and Consultants

James Moore has served as the independent audit firm to the City of Ormond Beach for over twenty years. The firm has assisted the City in the implementation of countless GASB requirements, provided guidance on internal control measures and has always met the early deadline for completion establish by the City's Commission.

Members of the firm have been consistently knowledgeable, professional and communicative. Upon completion of the audit, the firm meets with the City's Commissioners individual to share findings and provide each an understanding of the City's financial position.

Should you need additional information, I am available to discuss the firms outstanding quality of service.

Respectfully,

Kelly A. McGuire
Finance Director

Visit our website: www.ormondbeach.org

3. Experience and References

b. Experience with Bond Issues or Refundings

Our firm and all individual personnel assigned to this engagement have obtained substantial debt experience over the course of performing such a high volume of governmental audits. This includes experience with hundreds of bond and other debt instruments made up of the following, including both new issuances and refundings:

- » Revenue Bonds and Notes
- » General Obligation Bonds
- » State of Florida Revolving Fund Loans
- » State of Florida Infrastructure Bank Loans
- » Installment Purchase Agreements
- » Capital Leases
- » Bond & Grant Experience

Provided below is a snapshot of experience for bonds in excess of \$25 million. We have extensive experience in more than 200 federal and state grant awards subject to single audit. A comprehensive list is available upon request.

BOND ISSUES	AMOUNT
City of Daytona Beach, Water and Sewer Revenue Bonds, Series 1992	\$48,640,000
City of Fernandina Beach, Sewer & Water Revenue Bonds, Series 2003	\$32,985,000
City of Ormond Beach, Water and Sewer Revenue Bonds, Series 2000	\$25,445,000
City of Palm Coast, Utility System Revenue Bonds, Series 2003	\$96,650,000
City of Palm Coast, Utility System Revenue Bonds, Series 2007	\$49,840,000
City of Palm Coast, Utility System Revenue Bonds, Series 2013	\$89,485,000
City of Palm Coast, Utility System Revenue Bonds, Series 2021	\$62,715,000
City of Port Orange, Refunding Revenue Bonds, Series 2003	\$30,475,000
City of Port Orange, Water & Sewer Refunding Revenue Bonds, Series 2012	\$26,390,000
Clay County, Sales Surtax Revenue Bonds, Series 2020	\$103,420,000
Clay County Utility Authority, Utility System Revenue Bonds, Series 2007	\$42,070,000
County of Volusia, Airport System Revenue Refunding Bonds, Series 2000	\$30,795,000
County of Volusia, Limited Tax General Obligation Bonds, Series 2005	\$39,875,000
County of Volusia, Tourist Development Tax Revenue Bonds, Series 2004	\$55,451,336
County of Volusia, Tourist Development Tax Revenue Bonds, Series 2004	\$61,710,000
County of Volusia, Tourist Development Tax Refunding Revenue Bonds, Series 2014	\$46,380,000
County of Volusia, Gas Tax Revenue Bonds, Series 2004	\$64,215,000
County of Volusia, Subordinate Lien Sales Tax Improvement Revenue Bonds, Series 1998	\$59,250,000
County of Volusia, Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008	\$42,605,000
County of Volusia, Gas Tax Refunding Revenue Bonds, Series 2013	\$41,505,000
Florida Governmental Utility Authority, Golden Gate Utility System Revenue Bonds, Series 1999	\$29,350,000
Florida Governmental Utility Authority, Lehigh Acres Utility System Revenue Bonds, Series 2003	\$42,315,000
Florida Governmental Utility Authority, Lehigh Acres Utility System Revenue Bonds, Series 2005	\$25,795,000
Florida Governmental Utility Authority, Lehigh Acres Utility System Refunding Revenue Bonds, Series 2012	\$31,080,000
Florida Governmental Utility Authority, North Fort Myers Utility System Revenue Bonds, Series 2010B	\$52,475,000
Florida Governmental Utility Authority, North Fort Myers Utility System Refunding Revenue Bonds, Series 2019	\$44,655,000
Florida Governmental Utility Authority, Pasco Utility System Refunding Revenue Bonds, Series 2010	\$123,905,000
Florida Governmental Utility Authority, Pasco Utility System Refunding Revenue Bonds, Series 2019	\$90,050,000
Florida Governmental Utility Authority, Pasco Utility System Revenue Bonds, Series 2009	\$106,710,000
Florida Governmental Utility Authority, Unified Aqua Utility System Revenue Bonds, Series 2013A	\$26,065,000
Seacoast Utility Authority, Refunding Bonds, Series 2001	\$40,480,000
Seacoast Utility Authority, Revenue Bonds, Series 1989	\$25,040,000
Seacoast Utility Authority, Revenue Bonds, Series 2009B	\$65,015,000
St. Johns River Water Management District, Land Acquisition Refunding Revenue Bonds, Series 1995	\$88,385,000



3. Experience and References

c. Forms

a. Qualifications - General

RFQ #24056

QUALIFICATIONS — GENERAL

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

As part of the Letter of Interest, Respondent shall complete the following so that the City can determine Respondent’s ability, experience, and facilities for performing the Work.

Name of Respondent: James Moore & Co., P.L.

Respondent’s tax identification No.: 59-3204548

Year company was organized/formed: 1964

Number of years Respondent has been engaged in business under the present firm or trade name: 60

Total number of years Respondent has experience in similar work described in Item 8 of the Instructions to Respondents: 60

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

N/A

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this Letter of Interest or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

No

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this Letter of Interest. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

The background/experience of each team member is found on pages 8-23 of the proposal.



3. Experience and References

c. Forms

b. Qualifications - Similar Projects

RFQ #24056

QUALIFICATIONS — SIMILAR PROJECTS

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Respondent shall have five (5) years experience on engagements of a similar nature (having been retained and paid by local governmental entities in the State of Florida to perform audits pursuant to Sections 163.387(8), 215.97, 218.39, and 288.8018(1) F.S.) by the individual, firm or project manager assigned to the engagement and shall have completed at least three (3) engagements of the nature specified in the past five (5) years.

Completed Project No. 1:

Client: City of Edgewater

Client contact information:

Contact person: Bridgett Vaissiere, Finance Director

Telephone: 386.424.2400 Fax: 386.424.2469 E-mail: bvaissiere@cityofedgewater.org

Address: 104 North Riverside Drive, Edgewater, FL 32132

Project name: Audit Services

Project description: Financial audit, Single audit, ACFR, Utility Audit, Lease and SBITA non-attest services

Project value: \$96,000 for the 2024 audit including non-attest services

Start date: 2009 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent’s key personnel assigned to the project:

Project manager: James Halleran, Partner

Responsibilities: Ultimate and final responsibility for issuing the opinion of financial statements.

Currently employed by: James Moore & Co.

Other key personnel, responsibilities and employment status: James Moore & Co. personnel:

Zach Chalifour (Quality Control Partner), Caitlan Walker (Single Audit Director),

Brendan McKittrick (IT Audit Director), Josh Van Zandt (Senior Manager), Erik Wiebke (Superintendent),

Brackston Martin (Supervisor)

3. Experience and References

c. Forms

b. Qualifications - Similar Projects

RFQ #24056

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 2:

Client: City of Port Orange

Client contact information:

Contact person: John McKinney, Finance Director

Telephone: 386.506.5501 Fax: 386.756.5226 E-mail: jmckinney@port-orange.org

Address: 1000 City Center Circle, Port Orange, FL 32119

Project name: Audit Services

Project description: Financial audit, Single audit, ACFR, Utility audit, Lease and SBITA non-attest services

Project value: \$108,500 for the 2024 audit including non-attest services and two pension plan audits

Start date: 2013 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent’s key personnel assigned to the project:

Project manager: Zach Chalifour, Partner

Responsibilities: Ultimate and final responsibility for issuing the opinion of financial statements.

Currently employed by: James Moore & Co.

Other key personnel, responsibilities and employment status: James Moore & Co. personnel:

James Halleran (Quality Control Partner), Caitlan Walker (Single Audit Director),

Brendan McKitrick (IT Audit Director), Hilary Cyr (Senior Manager), Anna Shrayner (Manager)

3. Experience and References

c. Forms

b. Qualifications - Similar Projects

RFQ #24056

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 3:

Client: City of Ormond Beach

Client contact information:

Contact person: Kelly McGuire, Finance Director

Telephone: 386.676.3212 Fax: 386.676.3384 E-mail: kelly.mcguire@ormondbeach.org

Address: 22 South Beach Street, Ormond Beach, FL 32174

Project name: Audit Services

Project description: Financial audit, Single audit, ACFR, Utility audit, Landfill audit, Lease and SBITA non-attest services

Project value: \$90,600 for the 2024 audit including non-attest services

Start date: 2002 Completion date: Present
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Zach Chalifour, Partner

Responsibilities: Ultimate and final responsibility for issuing the opinion of financial statements.

Currently employed by: James Moore & Co.

Other key personnel, responsibilities and employment status: James Moore & Co. personnel:

James Halleran (Quality Control Partner), Caitlan Walker (Single Audit Director),

Hilary Cyr (Senior Manager), Anna Shrayner (Manager)

4. Additional Information

All information to evaluate James Moore's qualifications and experience is provided in previous sections of the proposal.



MARCUM

ACCOUNTANTS ▲ ADVISORS



CITY OF ST. AUGUSTINE

Audit Services

RFQ #24056

July 30, 2024

Moises D. Ariza, CPA, CGMA, Partner
201 E Kennedy Blvd Suite 1500, Tampa, FL 33602
Phone: 813.397.4800 x39612
moises.ariza@marcumllp.com

July 30, 2024

City of St. Augustine
City Hall, General Services Department
75 King Street, Lobby D, 4th Floor
St. Augustine, Florida 32084

Marcum LLP (“Marcum” or “the Firm”) is pleased to respond to the RFP to provide audit services for the City of St. Augustine (referred as the “City”).

As outlined in our proposal, we will perform an audit of the City’s financial statements for the fiscal year ending September 30, 2024, and the two (2) subsequent fiscal years, with options to renew. We commit to perform the work within the period defined in the request for proposal. Marcum is independent of the City as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the City to develop a strong partnership.

For 70 years, Marcum, **as a National Top 13 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

► **TRANSITION EXPERIENCE**

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant municipal government experience, we offer you a fresh perspective on the City’s operations and systems.

► **SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES**

Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds. Our Florida offices are located in **Tampa**, Miami, West Palm Beach, and Fort Lauderdale. We currently have approximately 350 employees in our Florida offices; however, the resources of all of our offices are available to us.

► **SPECTRUM OF SERVICES**

We provide a range of assurance, advisory, and technology services and an extensive portfolio of specialty and niche practices. We leverage our access to Marcum’s wealth of expertise and experience to provide further valuable guidance and support to our clients.



► **EXPERIENCED TEAM**

For this proposed engagement Marcum has assembled an audit team, whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Moises D. Ariza, CPA, CGMA, has extensive experience in performing audits of Florida government entities. He will be supported by a quality control director, Beila Sherman, CPA; IT risk audit partner, Joe Layne, CISA; audit senior manager, Scott Montgomery, CPA; audit senior, Elda Santoro, CPA, and additional audit staff. **All decisions that affect the planning, execution, and completion of the proposed audit will be made by Moises D. Ariza.**

► **AUDIT QUALITY**

The issues of audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses a Partner and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process.

Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the City.**

► **COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT**

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues **at no cost to the City.**

► **PROACTIVE COMMUNICATION & PARTNERSHIP**

Perhaps the quality that best **describes Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets Marcum apart from other firms.

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



Moises D. Ariza, CPA, CGMA
Partner, Government Services
Authorized to represent and contractually bind the Firm
Phone: 813.288.8826 x39612
moises.ariza@marcumllp.com





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TAB 1: QUALIFICATIONS OF THE AUDITOR

FIRM SUMMARY

MARCUM LLP (a Limited Liability Partnership) is a **national** accounting and advisory services firm dedicated to helping clients like the City achieve their goals. **Since 1951**, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance, and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

Headquartered in New York City, Marcum has 50 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in **Tampa**, Miami, Fort Lauderdale, and West Palm Beach. The audit will be performed and staffed from our Tampa office located at **201 E Kennedy Blvd Suite 1500, Tampa, FL 33602**. All audit team members are **full-time employees**. We have a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide. Marcum has been providing services in the State of Florida for over 40 years and is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

The size of our Florida team is as follows:

Personnel	Total	CPA	Government Specialist
Partners	35	35	3
Directors	31	11	2
Senior Managers	33	17	2
Managers	34	16	3
Supervisors	42	14	3
Seniors	64	21	11
Staff Accountants	69	9	20
Operations	42	0	2
TOTAL	350	120	46



CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

MARCUM NATIONAL AND REGIONAL RECOGNITION

Top industry trade journals and business news media recognize Marcum as an accounting and advisory leader. We consider these a badge of honor confirming our commitment to our clients' success.

#13 ACCOUNTING TODAY TOP 100 FIRMS	Forbes AMERICA'S BEST TAX AND ACCOUNTING FIRMS	#1 IPO AUDIT PRACTICE – AUDIT ANALYTICS	Vault BEST ACCOUNTING FIRMS TO WORK FOR NATIONALLY
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TOP 10 ACCOUNTING FIRM

CRAIN'S NEW YORK BUSINESS / HARTFORD BUSINESS JOURNAL / LONG ISLAND BUSINESS NEWS
NJBIZ / PHILADELPHIA BUSINESS JOURNAL / PROVIDENCE BUSINESS NEWS
SOUTH FLORIDA BUSINESS JOURNAL

IT RISK AND ASSURANCE

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance, and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.

Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of “digital insecurity”, which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

As a result of our robust expertise, **in 2019 and 2022**, Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable, and sustainable practices.

ROBOTIC PROCESS AUTOMATION

At Marcum LLP, we understand that government entities are always looking to stay at the forefront of innovation. Technological advances are transforming concepts that seemed impossible just a few years ago into today’s reality. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment.

Marcum’s team of consulting and technology experts offer clients Robotic Process Automation “Bot” Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting, and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web.



MARCUM LABS

Marcum Labs is our firm's incubator, dedicated to enhancing and adding value to our client service. Bringing together industry leaders, technologists, and practitioners within Marcum, this initiative improves the effectiveness and efficiency of our audit approach and enhances the value of choosing Marcum. The solutions being created through Marcum Labs have had immediate impact on our approach to handling your audit. Marcum Labs is a representation of our commitment to continuously invest in improvement, differentiating our firm with a direct benefit to our clients and our audit process.



SECURE DIGITAL COLLABORATION

Marcum employs a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system.

Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients time and money.

INTERCONNECTED SERVICES

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to **do more** for these organizations like the City.

By providing a vast array of expertise and service lines to support our clients' operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



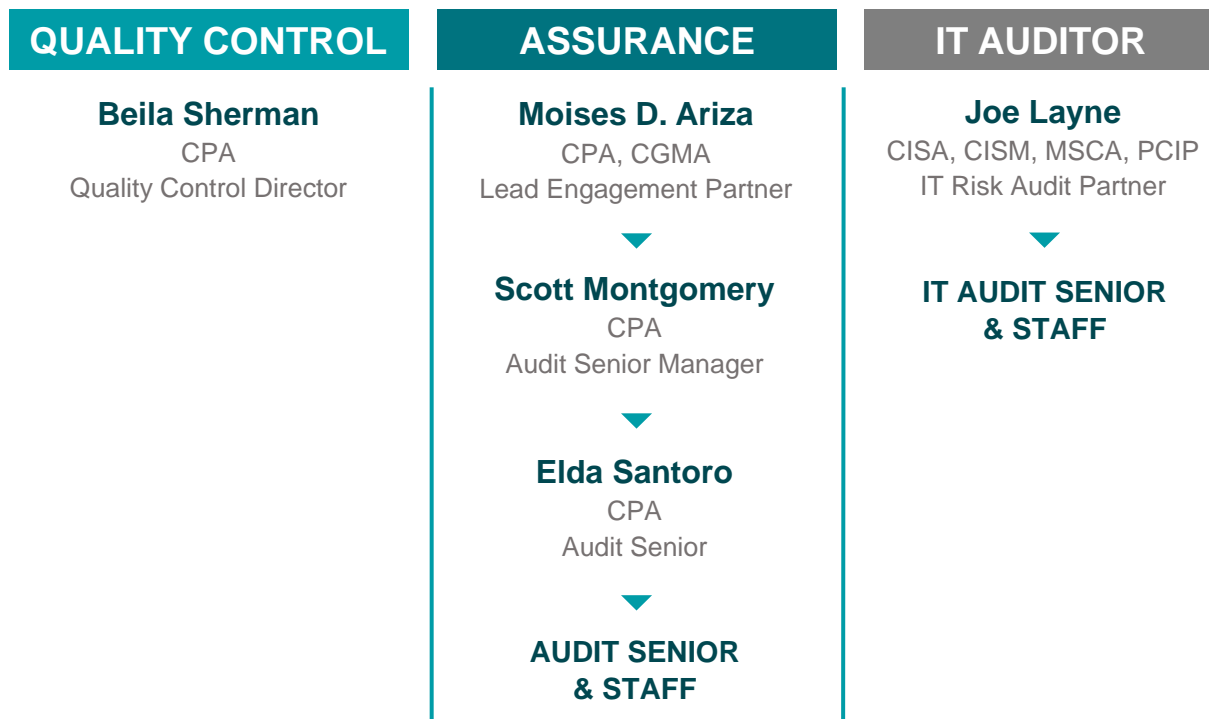
AUDIT PROJECT TEAM

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA and Pension operations, and State Laws and Rules of the Auditor General.

Moises D. Ariza, Beila Sherman, and Scott Montgomery are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. **No personnel changes will be made without the express prior written permission of the City.**

All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. For Engagement team member CPA licenses, refer to Appendix A: Licenses.

ENGAGEMENT TEAM STRUCTURE



MOISES D. ARIZA, CPA, CGMA

PARTNER ▶ ASSURANCE SERVICES

▶ moises.ariza@marcumllp.com



Moises D. Ariza is a partner in the Firm's Assurance Division. He has more than fourteen years of experience in the accounting profession providing accounting, assurance, and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Ariza is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is a qualified peer reviewer and regularly performs peer reviews under the AICPA Peer Review Program.

Within the firm, Mr. Ariza develops in-house training seminars for the Firm's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- Florida Government Finance Officer Association, Member (FGFOA)
- YMCA of South Florida, Finance Committee Member

Awards & Accolades

- Top 20 Professionals Under 40, Brickell Magazine, 2021
- Young Horizons Award, Florida Institute of CPAs, 2021

Articles, Seminars & Presentations

- Navigating through GASB No. 68, Published Article
- The Importance of Governmental Financials, FGFOA Conference
- GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
- Risk Assessment and Audit Approach, Internal Training
- Related Party Transactions, Internal Training
- Employee Benefit Plans, Internal Training

CPE Hours (three years)

Government	145
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>221</u>

PRACTICE FOCUS

- Financial Audits
- Federal & Florida Single Audits
- Financial Reporting
- Program-Specific Compliance Audits

INDUSTRY FOCUS

- Local Governments
- Government Pension Plans
- ERISA Pension Plans
- Special Districts
- Nonprofits
- Wholesale & Retail Distributors
- Manufacturers

EDUCATION

- Bachelor of Accounting –
Florida International University
- Master of Accounting –
St. Thomas University

PROPOSAL FOR
CITY OF ST. AUGUSTINE

MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Housing Finance Authority of Palm Beach County	3			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	8		✓	
Miami-Dade Water & Sewer Department	14		✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	3	✓	✓	✓
Town of Palm Beach	4	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	4		✓	
Village of Royal Palm Beach	3		✓	
Village of Tequesta	3	✓		

BEILA SHERMAN, CPA

QUALITY CONTROL DIRECTOR ▶ ASSURANCE SERVICES

▶ beila.sherman@marcumllp.com



Belia Sherman has more than 25 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm’s Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm’s professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division’s professional development activities.

Professional & Civic Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Institute of Certified Public Accountants – CIRA Section
- Government Finance Officers Association (GFOA)
- Canadian Institute of Chartered Accountants (CPA)
- South Florida Government Finance Officers Association, Associate Member (SFGFOA)
- Miami-Dade, Broward, and Palm Beach Counties Leagues of Cities

Articles & Presentations

- Internal CPE Training, Instructor
- “Governmental Accounting (GASB) and Government Auditing Standards”, Internal Training
- “Federal and Florida Single Audits Acts”, Internal Training
- Florida School of Government Finance Instructor
- FGFOA Presenter
- FASD Presenter

CPE Hours (three years)

Government	168
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>40</u>
Total	<u>224</u>

PRACTICE FOCUS

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Operational & Performance Reviews
- Agreed-Upon Procedures Attestation Services
- Advisory Services
- Peer Reviews

INDUSTRY FOCUS

- Local Governments
- Nonprofit Organizations
- CIRA Organizations
- Wholesale & Retail Distributors
- Manufacturers
- Construction Companies
- Real Estate Companies

EDUCATION

- Bachelor of Business Administration, Mount Saint Vincent University

BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children’s Services Council of Broward County	5	✓		
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15		✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Miramar	4	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5		✓	
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7		✓	
Miami-Dade Water & Sewer Department	12		✓	
The Children’s Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	8	✓	✓	
Village of Tequesta	5	✓		

JOE LAYNE, CISA, CISM, MSCA, PCIP

PARTNER ▶ ADVISORY SERVICES

▶ joe.layne@marcumllp.com



Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 20 years across external Big Four Audit, Internal Audit and Information Technology.

Mr. Layne has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

Mr. Layne offers ongoing education for clients around risk mitigation as well as risk assessments and consulting around prevention strategies and procedures. He assists clients develop protocols and internal controls for IT risk management.

Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)
 Payment Card Industry Security Standards Council

Professional Designations

Certified Information Systems Auditor (CISA), ISACA
 Certified Information Security Manager (CISM), ISACA
 Payment Card Industry Professional (PCIP), PCI Security Standards Council
 Microsoft Certified Systems Administrator (MCSA), Microsoft

CPE Hours (three years)

Government	39
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>89</u>
Total	<u>144</u>

PRACTICE FOCUS

IT Risk Management
 IT Governance
 IT Security Assessments
 IT Audits
 Sarbanes-Oxley Act (SOX)
 SOC 1, 2, 3
 HIPAA Security Rule
 Internal Controls
 PCI Compliance

INDUSTRY FOCUS

Government Agencies
 Nonprofit Organizations
 Public and Private Companies
 Healthcare Organizations

EDUCATION

Bachelor of Science,
 Information Studies,
 Florida State University

SCOTT MONTGOMERY, CPA

SENIOR MANAGER ► ASSURANCE SERVICES

► scott.montgomery@marcumllp.com



Scott Montgomery is a senior manager in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Mr. Montgomery works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Mr. Montgomery's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, private companies, real estate companies and a variety of nonprofit entities including social service agencies, religious organizations, schools, and private foundations. Additionally, Mr. Montgomery has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
 Florida Institute of Certified Public Accountants (FICPA)
 FICPA Committee on Accounting Principles and Auditing Standards, Past Committee Member
 Government Finance Officers Association, Special Review Committee for the Certificate of Achievement Program
 Florida Government Finance Officers Association
 Housing Leadership Council of Palm Beach County, Treasurer
 Capri West Condominium Association, President
 Meadows on the Green Condo Association, Past Treasurer
 Poinciana West Condominium Association, Treasurer
 Palmland Villas Homeowners Association, Past Treasurer

Partial Listing of Clients:

- City of Boynton Beach
- City of Coconut Creek
- City of Delray Beach
- City of Miami
- City of North Lauderdale
- City of North Miami Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach

CPE Hours (three years)

Government	86
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>31</u>
Total	<u>117</u>

PRACTICE FOCUS

Internal Audits
 Assurance Services
 Government & Municipal

INDUSTRY FOCUS

Local Governments
 Nonprofit Organizations
 Special Districts
 Real Estate

EDUCATION

Bachelor of Accounting
 St. Mary's University
 Master of Taxation
 Baylor University

ELDA SANTORO, CPA
SENIOR ▶ ASSURANCE SERVICES

▶ elda.santoro@marcumllp.com



Elda Santoro is a Senior in the Firm’s Assurance Division. She has successfully obtained her license as a Certificate Public Accountant and has approximately six years of dedicated experience in the accounting profession. Elda has cultivated a deep understanding of the intricacies that come with financial management and reporting and has extensive knowledge in the field of accounting and auditing for governmental and nonprofit organizations. Elda also has extensive experience with Florida Single audits with accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Whether assisting nonprofits to ensure compliance with regulatory standards or assisting governmental entities in navigating the details of single audits, Elda’s expertise and meticulous attention to detail is demonstrated in every engagement. Elda is involved in every phase of the audit process from the planning, assessing risk, to the final completion of the financial statements. With a focus on client service, Elda is consistently supporting clients with a range of accounting, auditing, and financial reporting concerns. This includes, but is not limited to, assisting with the implementation of new accounting pronouncements, showcasing her dedication to providing comprehensive and impactful assistance.

Partial Listing of Clients:

- ▶ City of Miami Firefighters and Police Officers Retirement Trust
- ▶ City of Sunny Isles
- ▶ Delray Beach Community
- ▶ Pompano Beach Police and Firefighters Pension
- ▶ Village of Palm Springs
- ▶ Village of Palmetto Bay

CPE Hours (three years)

Government	103
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>13</u>
Total	<u>132</u>

PRACTICE FOCUS

Financial Audits
 Federal Single Audits
 Florida Single Audits
 Program-Specific
 Compliance Audits

INDUSTRY FOCUS

Nonprofit Organizations
 Local Governments
 Governmental Pension Plans

EDUCATION

Bachelor of Accounting,
 La Salle University

CONTINUING PROFESSIONAL EDUCATION

FIRM PERSONNEL

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences. **Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).**

Refer to **Appendix A: Licenses** for Firm and Engagement team licenses.

RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 29 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost.



Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.

QUALITY CONTROL & PEER REVIEW REPORT

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. **Please refer to Appendix C for a copy of our most recent peer review report, performed within the past three (3) years.**

INDEPENDENCE

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (AICPA), the Florida Board of Accountancy and other state CPA societies, *Government Auditing Standards* issued by the Comptroller General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence. **We affirm Marcum LLP is independent of the City as defined by Generally Accepted Auditing Standards and Government Auditing Standards issued by the Comptroller General of the United States.**

Marcum's quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

Marcum has not been engaged by the City in the past. However, Marcum will provide written notice of any professional relationships entered during the contract term that may warrant the City's attention.

AUDITOR OFFICE LOCATION

The audit for the City will be performed and staffed from our Tampa office, **located at 201 E Kennedy Blvd, Suite 1500, Tampa, FL 33602**. Our Tampa office is well-equipped with the necessary resources and expertise to deliver a comprehensive and efficient audit. All audit team members assigned to this engagement are full-time employees, ensuring consistency and dedication to meeting the City's needs.

GOVERNMENT / AICPA LITIGATION AND DISCIPLINARY ACTIONS

Marcum LLP affirms there has been no litigation whereby a court has ruled against the firm in any matter related to the professional government auditing services of the Firm. The firm has been providing audit services to government entities for over 70 years and has never been a party involving a government entity.

There have been no pending indictments, litigation or proceedings during the past three (3) years whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy.

Marcum LLP ("Marcum") is a global firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on Marcum's ability to operate its business and to provide the services contemplated hereunder.

We affirm that our team has a proven track record, having met all commitments and successfully completed every engagement contract in the past three (3) years.

FEDERAL OR STATE DESK REVIEWS OR FIELD AUDITS

There are no actions as a result of any federal or state desk reviews or field audits to Marcum or its auditors of government entities during the past three (3) years.

There has been no disciplinary action taken nor pending against Marcum or any of the professional staff during the past three (3) years with the State Board of Accountancy or the Auditor General or any other regulatory bodies.

FORMS
LETTER OF INTEREST FORM

**(This form must be completed and included in bid submittal under TAB 1
or the Response will be determined to be Non-Responsive)**

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this Letter of Interest as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this Letter of Interest or in the Agreement to be entered into; that this Letter of Interest is made without connection with any other person, company, or parties submitting a Letter of Interest; and that this Letter of Interest is in all respects fair and in good faith without collusion or fraud.

Respondent represents to the City that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the City has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the Letter of Interest opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its Letter of Interest is accepted and an Agreement negotiated with the City, Respondent shall contract with the City in the form of the attached Agreement and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement and shall furnish the required evidence of the specified insurance.

Acknowledgment is hereby made of the following addenda (identified by number) received:

Addendum No.	Date	Addendum No.	Date
<u>1</u>	<u>July 17, 2024</u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>

Marcum LLP July 30, 2024
Respondent (firm name) Date

201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602
Address

Moises.Ariza@Marcumllp.com
E-mail address

 813.397.4800
Signature Telephone number

Moises D. Ariza, Partner 813.397.4801
Typed name and title Fax number

CERTIFICATE AS TO CORPORATION

(This form must be completed and included in Letter of Interest submittal under TAB 1 or the Response will be determined to be Non-Responsive)

The below Corporation is organized under the laws of the State of Florida; is authorized by law to respond to this Request for Qualifications and perform all work and furnish materials and equipment required under the Agreement and is authorized to do business in the State of Florida.

Corporation name: Marcum LLP

Address: 201 E. Kennedy Blvd, Suite 1500, Tampa, FL 33602

Registration No.: _____

Registered Agent: _____

By: 
PARTNER
(Official title)

(Affix corporate seal)

Attest: _____
(Secretary)

The full names and business or residence addresses of persons or firms interested in the foregoing Letter of Interest as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

Marcum LLP is a limited liability partnership with over 400 partners. A listing of all partners is publicly available at www.marcumllp.com/people.

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

No other corporations will be assisting Marcum with the services outlined in this proposal.

If applicable, attach a copy of a certificate to do business in the State of Florida, or a copy of the application that has been accepted by the State of Florida to do business in the State of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.

Please refer to "**Appendix A: Licenses**" of this proposal for all applicable certifications and licenses.


DRUG-FREE WORKPLACE FORM

(This form is required only in the event of a tie score; however, it may be included in the Letter of Interest Submittal under TAB 1)

The Respondent, (business name) Marcum LLP, in accordance with Section 287.087, F.S., hereby certifies that Respondent does the following:

1. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Notifies employees, via the statement specified in paragraph 1, above, that, as a condition of working on the contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or *nolo contendere* to, any violation of Chapter 893, F.S., or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five days after such conviction.
3. Gives each employee engaged in providing the contractual services that are under bid a copy of the statement specified in paragraph 1, above.
4. Informs employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations
5. Imposes a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, F.S.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

By: Moises D. Ariza 

Title Partner

Date: July 30, 2024

AFFIDAVIT AS TO NON-COLLUSION

(This form must be completed and included in in the Letter of Interest Submittal under TAB 1 or the Response will be determined to be Non-Responsive)

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

I, the undersigned, Moises D. Ariza, being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:
Marcum LLP

the Respondent that has submitted the attached Letter of Interest.

2. The attached Letter of Interest is genuine. It is not a collusive or sham Letter of Interest.

3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached Letter of Interest.

4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham Letter of Interest in connection with the Agreement for which the attached Letter of Interest has been submitted, or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached Letter of Interest of any other Respondent, or to fix any overhead, profit, or cost element of the Letter of Interest prices or the Letter of Interest price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any other person interested in the proposed Agreement.

5. No official or other officer or employee of the City, whose salary or compensation is payable in whole or in part by the City, is directly or indirectly interested in this Letter of Interest, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

Signature: 

Title: Partner

Subscribed and sworn to before me this 30th day of July, 20 24.

Notary Public, State of Florida at Large

My commission expires: June 4, 2028

(SEAL)



TAB 2: TECHNICAL APPROACH

MEETING OR EXCEEDING THE PERFORMANCE SPECIFICATIONS

Understanding the governmental sector and helping clients identify their needs and meet their challenges, and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Our assurance professionals, most who have been focused on the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities, like the City, operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients. **The combination of our Firm's resources, level of partner involvement, and experienced team members provides an excellent service team of professionals capable of meeting or exceeding the performance specifications stated in the Scope of Work, Exhibit A, of the RFP.**

PROJECT APPROACH

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

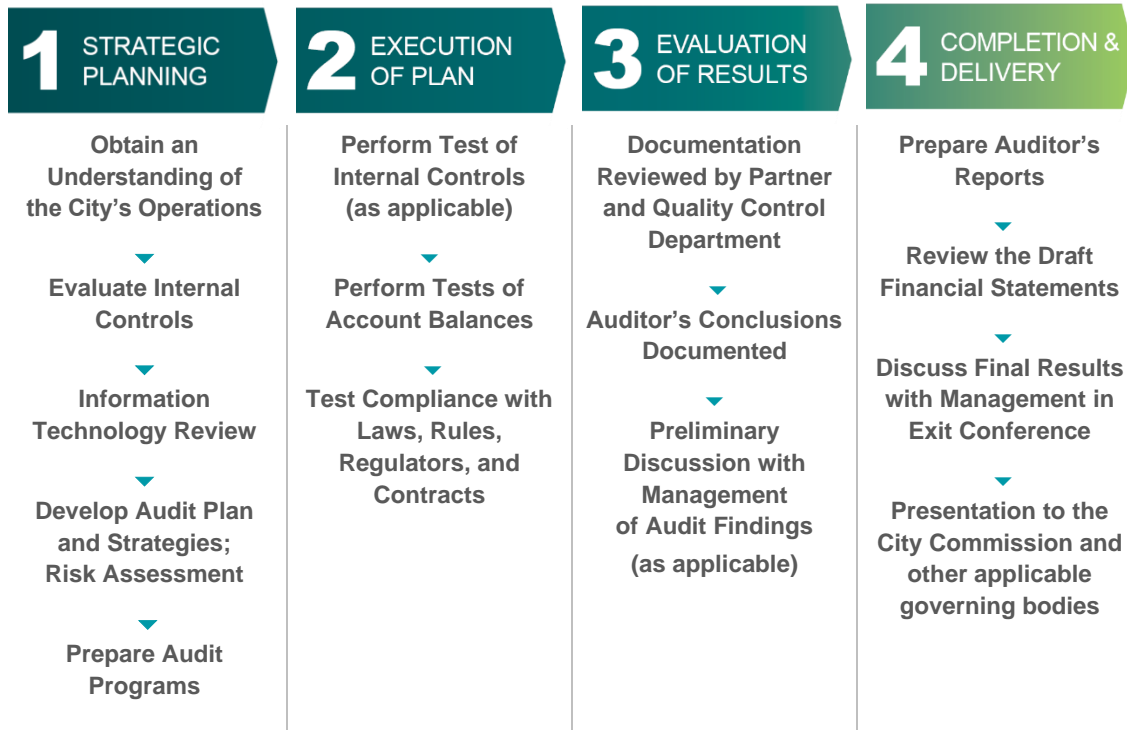
WE AIM FOR A PARTNERSHIP THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the City’s team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



PHASE I: STRATEGIC PLANNING

PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the City, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

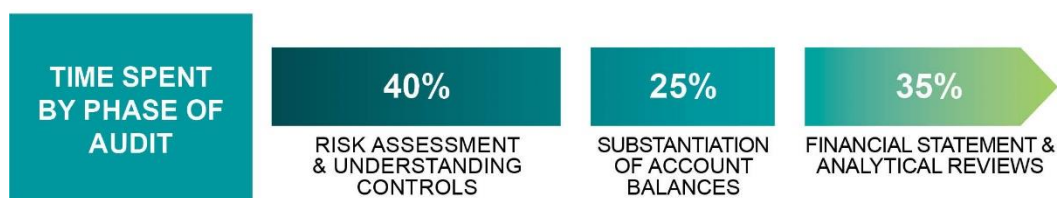
- ▶ Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission and other governing bodies as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the City's personnel.

RISK-BASED AUDIT TECHNOLOGIES

The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;
- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients. We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.



SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas

Suggested basic procedures for enterprise funds, subject to change based on the auditor's risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule and consider the reasonableness of usage.
For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
 - Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months' cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial amount of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work in the past three years and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

In general, Single Audit procedures may include:

- ▶ Identify the City's major programs to be tested and reported on for compliance.
- ▶ Identify the compliance requirements applicable to each major program.
- ▶ Determine which of the compliance requirements identified could have a direct and material effect on each major program.
- ▶ Consider relevant portions of the City's internal control over compliance for each direct and material compliance requirement for each major program.
- ▶ Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- ▶ Consider indications of fraud.
- ▶ Consider indications of abuse.
- ▶ Consider subsequent events.
- ▶ Form an opinion about whether the City complied with the direct and material compliance requirements.
- ▶ Perform follow-up procedures on previously identified findings.

PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Director, Manager & IT Risk Audit Partner	Audit Senior, Supervisor In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	15	20	40	40	115
Phase 2: Execution of Audit Plan	10	20	40	70	140
Phase 3: Evaluation of Audit Results	10	30	40	20	95
Phase 4: Reporting	15	10	15	0	45
Total Hours	50	80	135	130	395

Note: In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the City will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. **The above schedule does not include the first year “transition hours” which we intend to absorb.**

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor’s identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. **As such, related Single Audit hours will vary on an annual basis.**

SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

ANALYTICAL PROCEDURES

Tasks to be performed in Phase II of Marcum LLP's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

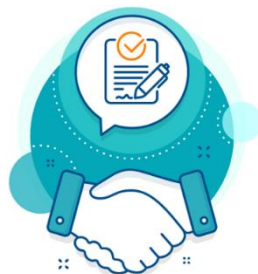
- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
 - Preliminary expectations based on budgets and forecasts.
 - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

COMMUNICATION AND PLANNING



Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

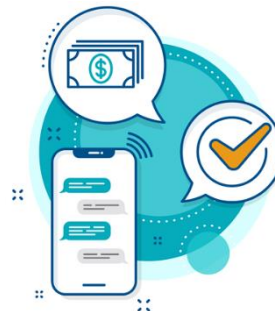
This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

Our approach includes review of IT general controls as follows:

- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans
- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function



When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analytics) to extract and summarize computerized financial data files. These programs provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal Entries Testing

PHASE III: EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

PHASE IV: REPORTING

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures, and drafting the financial statements. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards*.

This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

MANAGEMENT LETTER

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.

<ul style="list-style-type: none"> ▶ Understanding your organization ▶ Risk assessment ▶ Testing internal controls as applicable 	<ul style="list-style-type: none"> ▶ Operational and technology efficiencies ▶ Best practices 	<ul style="list-style-type: none"> ▶ Tax compliance ▶ Implementation of new accounting standards 	<ul style="list-style-type: none"> ▶ Year-round communication with management ▶ Communications with your governance

PROJECT TIMELINE

Marcum is committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the City. Marcum LLP is available to commence the audit as soon as notification of award has been issued. Each of the following will be completed as stipulated by the RFP:

TASK	ANNUAL TIMING
Detailed Audit Plan	August
Interim Work	September
Fieldwork	December - February
Draft Reports	March
Final Reports	March

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

The Firm does not anticipate any issues meeting the City’s desired audit timeline or RFP requirements. One of the many advantages of choosing Marcum as your auditor is that our Florida government team has significant knowledge and understanding of the City’s operations. The combination of our Firm’s resources, level of partner involvement, and experienced team members provides an excellent service team of professionals capable of servicing your needs. **Having a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide allows us to meet or exceed client deadlines.**

Regular communication will be ongoing with the City personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the City may not be aware of, we will be active in conveying relevant information. We understand the audit, accounting and financial reporting requirements affecting the City. As with other issues that may arise, we will work with management throughout the year to achieve the appropriate resolution.

TAB 3: EXPERIENCE AND REFERENCES

GOVERNMENT EXPERIENCE

GOVERNMENT SERVICES

For over 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 300 government entity audits, 400 employee benefit plan audits, and 200 Single Audit engagements.



The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments. In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).



Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014.



Marcum serves more than 300 government clients at a national level and 45 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

MARCUM'S CURRENT GOVERNMENT CLIENTS

1.) Miami-Dade County

- ▶ City of Florida City
- ▶ City of Florida City CRA
- ▶ City of Hialeah
- ▶ City of Homestead
- ▶ City of Homestead CRA
- ▶ City of Miami Firefighters & Police Officers Retirement Trust
- ▶ City of Sunny Isles Beach
- ▶ Miami-Dade County (WASD)
- ▶ Miami Police Relief and Pension Fund
- ▶ The Children's Trust of Miami-Dade County
- ▶ Town of Bay Harbor Islands
- ▶ Town of Bay Harbor Islands ERS
- ▶ Town of Surfside
- ▶ Town of Surfside Employees' Retirement Plan
- ▶ Village of Palmetto Bay

2.) Palm Beach County

- ▶ City of Boca Raton
- ▶ City of Boca Raton CRA
- ▶ City of Boca Raton ERP
- ▶ City of Boca Raton GERS
- ▶ City of Boca Raton Police and Firefighters Retirement System
- ▶ City of Boynton Beach
- ▶ City of Delray Beach
- ▶ City of Palm Beach Gardens
- ▶ East Central Regional Wastewater Treatment Facilities Operations Board
- ▶ Healthy Start Coalition of Palm Beach County
- ▶ Loxahatchee River Environmental Control District
- ▶ Palm Beach County Housing Finance Authority
- ▶ South Central Regional WW Treatment and Disposal Board
- ▶ The Children's Services Council of Palm Beach County
- ▶ Town of Jupiter
- ▶ Town of Palm Beach
- ▶ Town of Palm Beach Retirement System
- ▶ Village of Palm Springs
- ▶ Village of Royal Palm Beach
- ▶ Village of Wellington
- ▶ Northern Palm Beach County Improvement District

2.) Broward County

- ▶ Broward County (IT Dept.)
- ▶ City of Deerfield Beach
- ▶ City of Deerfield Beach CRA
- ▶ City of Fort Lauderdale Police and Firefighters Retirement System
- ▶ City of Hallandale Beach
- ▶ City of Hallandale Beach CRA
- ▶ City of Hollywood
- ▶ City of Hollywood CRA
- ▶ City of Hollywood GERS
- ▶ City of Pompano Beach Police and Firefighters Retirement System
- ▶ City of Sunrise

4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

6.) Lee County:

- ▶ City of Fort Myers

7.) Collier County

- ▶ City of Naples



WEST PALM BEACH

Business. Life. Balanced.™

May 9, 2024

To Whom It May Concern:

This was our first year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our City during the transition to a new auditor. The audit team was very knowledgeable, professional, and very responsive to the City's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls. We found them to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Karen Malcom
Controller



TOWN OF PALM BEACH

Finance Department

July 17, 2024

To Whom It May Concern:

This is our 4th year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Town. The audit team is very knowledgeable, professional, and very responsive to the Town's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls.

Marcum LLP reviews and provides recommendations for our annual comprehensive financial report which has also assisted the Town in receiving the Certificate of Achievement for Excellence in Financial Reporting for the past four years from the GFOA. In addition, our Town has been subject to Federal Single Audits in recent years that are performed in accordance with *Uniform Guidance*.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Bob Miracle
Deputy Town Manager, Finance and Administration



100 E Ocean Ave **Boynton Beach, Florida 33435**
Telephone: (561) 742-6310 Internet: www.boynton-beach.org

May 15, 2023

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Boynton Beach, Florida for the past 2 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team in particular was led by Moises Ariza and Scott Montgomery.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 87, *Leases*. We are thankful for their assistance and guidance, which resulted in a smooth implementation process. In addition, our City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs and have cooperated extensively with our staff to meet the City's goals.

Sincerely,

A handwritten signature in blue ink that reads "Mara Frederiksen".

Mara Frederiksen , MBA, SSBBP, PMQ
Director of Financial Services
561-742-6312
FrederiksenM@bbfl.us

QUALIFICATIONS — GENERAL

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

As part of the Letter of Interest, Respondent shall complete the following so that the City can determine Respondent’s ability, experience, and facilities for performing the Work.

Name of Respondent: Marcum LLP

Respondent’s tax identification No.: 11-1986323

Year company was organized/formed: 1951

Number of years Respondent has been engaged in business under the present firm or trade name:
70+

Total number of years Respondent has experience in similar work described in Item 8 of the Instructions to Respondents: 70+

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

NO

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this Letter of Interest or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

NO

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this Letter of Interest. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

Please refer to pg 6 of this proposal for the team members assigned to this engagement along with their background and experience.

QUALIFICATIONS — SIMILAR PROJECTS

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Respondent shall have five (5) years experience on engagements of a similar nature (having been retained and paid by local governmental entities in the State of Florida to perform audits pursuant to Sections 163.387(8), 215.97, 218.39, and 288.8018(1) F.S.) by the individual, firm or project manager assigned to the engagement and shall have completed at least three (3) engagements of the nature specified in the past five (5) years.

Completed Project No. 1:

Client: Town of Jupiter

Client contact information:

Contact person: Scott Reynolds, Finance Director

Telephone: 561.742.6312 Fax: _____ E-mail: scottr@jupiter.fl.us

Address: 201 Military Trail, Jupiter, FL 33458

Project name: Audit Services

Project description: Financial Audit & Single Audit

Project value: \$87,470

Start date: September, 2021 Completion date: Current
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Moises D. Ariza

Responsibilities: Audit Engagement Partner

Currently employed by: Marcum LLP

Other key personnel, responsibilities and employment status: _____

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 2:

Client: City of Boynton Beach

Client contact information:

Contact person: Mara Frederiksen, Director of Financial Services

Telephone: 561.742.6312 Fax: _____ E-mail: frederiksenM@bbfl.com

Address: 100 E Ocean Ave, Boynton Beach, FL, 33435

Project name: Audit Services

Project description: Financial Audit and Single Audit

Project value: \$116,595

Start date: September, 2010 Completion date: Current
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Moises D. Ariza

Responsibilities: Audit Engagement Partner

Currently employed by: Marcum LLP

Other key personnel, responsibilities and employment status: _____

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 3:

Client: City of Fort Myers

Client contact information:

Contact person: Christine Tenney, Director of Financial Services

Telephone: 239.321.7186 Fax: _____ E-mail: ctenney@cityftmyers.com

Address: 2200 2nd Street, Fort Myers, FL 33901

Project name: Audit Services

Project description: Financial Audit, Single Audit, CRA

Project value: \$140,800

Start date: September, 2023 Completion date: Current
(month/year) (month/year)

Name(s) of Respondent’s key personnel assigned to the project:

Project manager: Moises D. Ariza

Responsibilities: Audit Engagement Partner

Currently employed by: Marcum LLP

Other key personnel, responsibilities and employment status: _____

TAB 4: ADDITIONAL INFORMATION

LICENSE TO PRACTICE IN THE STATE OF FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.



All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. **Refer to Appendix A for the active CPA licenses for all individual CPA's assigned to the audit and for the firm in the State of Florida from the Florida Board of Accountancy.**



APPENDIX A
LICENSES

CPAVerify Firm Report Results

NAME: MARCUM LLP
STATE OF LICENSE: FL
LAST UPDATED: 2024-02-28

Address:	Business MARCUM LLP 201 E LAS OLAS BLVD 21ST FLOOR FORT LAUDERDALE, FL, US 33301	Mail 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
License/Permit/Certificate Number:	AD63249	
Registration Number:	CURRENT	
License/Permit/Certificate Status:	CURRENT	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CPA FIRMS	
License Type Details:	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
Basis for License:		
Issue Date:	2003-02-14	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
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Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by [participating states](#). Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the [Participating States](#) tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the ["Contact Boards"](#) tab where a link to every Boards' website and therefore individual license lookup tool is available.

2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT
 \$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
 DIVISION OF CORPORATIONS

FILED

2021 JAN -4 PM 2:22

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

LLP #

19,30 + 21

LLP2100000071-4

01/05/21--01019--030 **75.00

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

3. Principal Place of Business Address

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

5. Federal Employee Identification Number

11-1986323

Applied For
Not Applicable

6. Certificate of Status Desired:

\$8.75 Additional Fee Required

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
 1201 HAYS STREET
 TALLAHASSEE, FL 32301

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

City Zip Code

9. New Registered Agent's Signature, if Changed

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B MCKINIGHT

JAN 04 2021

SIGNATURE: _____

SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE.

Date

10. General Partner's Signature (REQUIRED)

The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: _____

Ronald Storch RONALD STORCH

12/21/20

(631) 414-4150

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: _____

RONALD.STORCH@MARCUMLLP.COM

(To be used for future annual report notifications)

CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2024-02-28**

	Business	Mail
Address:	ARIZA, MOISES DAVID FL, US	FL, US
License/Permit/Certificate Number:	AC45440	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2012-12-21	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information: FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395

Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensee Lookup:

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

CPAVerify Individual Report Results

NAME: **BEILA SHERMAN**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2023-06-06**

	Business	Mail
Address:	SHERMAN, BEILA FL, US	FL, US
License/Permit/Certificate Number:	AC0032647	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1999-12-07	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
 Licensee Lookup:
<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
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4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

CPAVerify Individual Report Results

NAME: SCOTT T MONTGOMERY
 STATE OF LICENSE: FL
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:	MONTGOMERY, SCOTT T FL, US	FL, US
License/Permit/Certificate Number:	AC0019857	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1988-06-22	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	Contact State Board For Details	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
 Licensee Lookup:
<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

NAME: SCOTT THOMAS MONTGOMERY
 STATE OF LICENSE: TX
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:		FL, US
License/Permit/Certificate Number:	047251	
Registration Number:		
License/Permit/Certificate Status:	ISSUED	
License/Certificate Status Details:	License is current.	
License Type:	CPA	
License Type Details:	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
Basis for License:	EXAM	
Basis for License Details:	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
Issue Date:	1988-03-09	
Expiration Date:	2024-07-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

CPAVerify Individual Report Results

NAME: ELDA KOKURI
 STATE OF LICENSE: PA
 LAST UPDATED: 2024-02-28

Address:
License/Permit/Certificate Number: CA068072
Registration Number:
License/Permit/Certificate Status: ACTIVE
License/Certificate Status Details: Licensee allowed to practice in PA
License Type: CPA
Basis for License: EXAMINATION
Issue Date: 2023-08-14
Expiration Date: 2025-12-31
Enforcement, Non-Compliance or Disciplinary Actions: None Reported To This Site By The Board
Other Information: None

Contact the Board for official verification of information.

State Board Contact Information: STATE BOARD OF ACCOUNTANCY
 P.O. BOX 2649
 HARRISBURG, PA 17105-2649

Phone: (833) 367-2762
 Fax: 717-705-5540
 Email: ST-Accountancy@pa.gov
 Website: <https://www.dos.pa.gov/account>
 Licensee Lookup:
<https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#.VO>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.



APPENDIX B
INSURANCE



APPENDIX C
PEER REVIEW REPORT

Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA; and examinations of service organizations (SOC 1 and 2 engagements).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Marcum, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 30, 2024



APPENDIX D
PRICE PROPOSAL

Marcum LLP affirms that the designated Engagement Audit Partner, Moises D. Ariza, is authorized to represent and contractually bind the Firm, submit the bid, and sign a contract with the City.

ANNUAL AUDIT FEE

Our fee for these services will be based on the actual time spent at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your engagement. The financial audit fee is as follows:

FISCAL YEAR	CITY AUDIT ANNUAL FEE
2024	\$50,000
2025	\$52,000
2026	\$53,500

RATES FOR ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown below would be used. Such additional work shall be performed only upon a written agreement between the City and the firm.

TEAM MEMBER	HOURLY RATES
Partner/ Director	\$ 395
Senior Manager	\$ 295
Manager	\$ 245
Supervisor/Senior	\$ 195
Staff	\$ 150

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



City of St. Augustine, Florida

Proposal for Audit Services

RFQ# 24056

Fiscal Years September 30, 2024 through 2026

Mauldin & Jenkins, LLC Certified Public Accountants

Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner

Phone: 941-747-4483

Fax: 941-747-6035

Emails: wsansbury@mjcpa.com danderson@mjcpa.com

July 30, 2024 | 2:00 PM



Going Further.

ELECTRONIC COPY

Introduction

July 30, 2024

City of St. Augustine
Letter of Interest
Attention: General Services Department
75 King Street, Lobby D, 4th Floor
St. Augustine, FL 32084

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of St. Augustine, Florida (the “City”), and we are pleased to submit a qualifications package including a cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2024 through 2026. The audit will be a financial audit in accordance with Section 11.45, Florida Statutes as currently enacted or as may be amended.

We have read the Request for Qualifications (RFQ) and fully understand its intent and contents. We understand that all terms and conditions contained in the City’s RFP may be incorporated into a resulting contract. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 500 employees and our Bradenton office location has approximately 50 employees available to serve the City.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client’s organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the City due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 700 governmental entities** served in the Southeast on an annual basis, which includes **over 180 municipalities**.
 - **150+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.
 - We serve over **290 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Naples and Winter Haven, Florida; Atlanta and Savannah, Georgia; and Charleston, South Carolina.

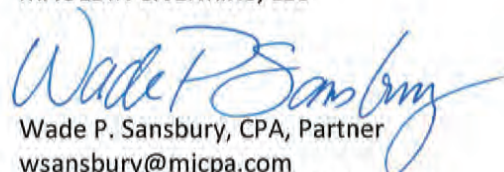
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors (“CISA”) on staff and who are certified by the American Institute of CPAs (“AICPA”) to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm’s influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA’s (AICPA’s) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers. Wade and Daniel are both out of our Bradenton, Florida office.



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
941-741-2213 (direct)

Sincerely,
MAULDIN & JENKINS, LLC



Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
1401 Manatee Ave West, Suite 1200
Bradenton, Florida 34205
Fed ID: 58-0692043
941-741-2255 (direct)
941-747-6035 (fax)

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Introduction

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Executive Summary

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of St. Augustine, Florida with the service and insight needed to achieve your goals.

Our Understanding of the City of St. Augustine's Requirements/Needs

The City desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City and the Community Redevelopment Agencies, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements. Our opinion will be at the fund level across all funds, including nonmajor funds.
- An independent auditor's 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*. Which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the City's compliance with Section 218.415, Florida Statutes, with respect to the City's investment of public funds.
- An independent accountant's report on our examination of the CRAs' compliance with Sections 218.415, 163.387(6), and 163.387(7) Florida Statutes.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the City’s management and Commission Members.

Not Only

- Perform an annual audit and report on the financial statements of the City
- Perform an annual compliance audit for the City including the performance of state and federal Single Audits

But Also

- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
- Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
- Provide value-added recommendations to strengthen the City’s operations and internal controls

Figure 1. Our Understanding of the City of St. Augustine’s True Service Needs

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the City’s management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City’s controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the City

As shown in *Figure 2*, our team’s expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team’s depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the City to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefit to the City of St. Augustine
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 700 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 150 governmental specialists and more than 500 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

Tab 1 – Qualifications of the Auditor

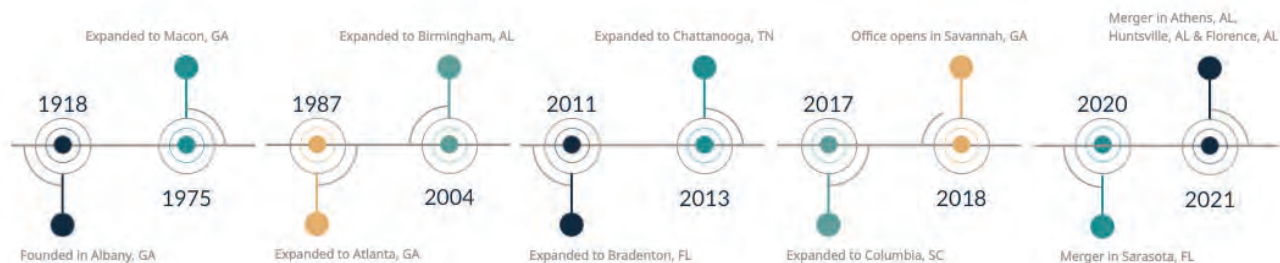
Tab 1 – Qualifications of the Auditor

Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast’s largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida; Atlanta, Macon, Sandy Springs, Albany and Savannah, Georgia; Chattanooga, Tennessee; Raleigh, North Carolina; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

Firm History and Expansion



Mauldin & Jenkins provides over 165,000 hours of service to governmental entities on an annual basis. The Firm’s governmental practice is the largest niche in the Firm representing approximately 30% of the Firm’s total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **520,000** - approximate total hours of service provided annually to clients of the Firm
- **165,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm’s attestation practice
- **30%** - percentage of governmental practice as compared to Firm’s overall practice
- **700** - approximate total governmental entities served in past three years
- **525** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **71** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **292** - number of federal Single Audits performed by the Firm in 2022 covering over \$7 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 700 governments in the Southeast**.

Note that there have been no significant changes to our organizational structure, ownership, or management during the past three years.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	8	71
Directors/Managers	13	120
Senior Associates	11	104
Associates	15	189
Total	47	484

Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Avondale Estates
- 8) Bainbridge
- 9) Baldwin
- 10) Ball Ground
- 11) Barnesville
- 12) Bloomingdale
- 13) Brookhaven
- 14) Brunswick
- 15) Butler
- 16) Byron
- 17) Cartersville
- 18) Cedartown
- 19) Centerville
- 20) Chamblee
- 21) Chattahoochee Hills
- 22) Clarkston
- 23) College Park
- 24) Colquitt
- 25) Conyers
- 26) Cordele
- 27) Covington
- 28) Dacula
- 29) Dalton
- 30) Decatur
- 31) Doraville
- 32) Douglasville
- 33) Duluth
- 34) Dunwoody
- 35) Fairburn
- 36) Fayetteville
- 37) Flovilla
- 38) Forest Park
- 39) Forsyth
- 40) Garden City
- 41) Grovetown
- 42) Griffin
- 43) Hapeville
- 44) Hinesville
- 45) Holly Springs
- 46) Jefferson
- 47) Jeffersonville

- 48) Johns Creek
- 49) Kennesaw
- 50) Kingsland
- 51) LaGrange
- 52) Lake Park
- 53) Lawrenceville
- 54) Leesburg
- 55) Lilburn
- 56) Lone Oak
- 57) Lyons
- 58) Manchester
- 59) Mansfield
- 60) Milledgeville
- 61) Milner
- 62) Milton
- 63) Monroe
- 64) Morrow
- 65) Nashville
- 66) Newton
- 67) Norcross
- 68) Oxford
- 69) Palmetto
- 70) Peachtree City
- 71) Peachtree Corners
- 72) Pearson
- 73) Perry
- 74) Pooler
- 75) Powder Springs
- 76) Port Wentworth
- 77) Richmond Hill
- 78) Riverdale
- 79) Rockmart
- 80) Rome
- 81) Roswell
- 82) Sandy Springs
- 83) Savannah
- 84) Sharpsburg
- 85) Social Circle
- 86) South Fulton
- 87) St. Marys
- 88) Stockbridge
- 89) Stonecrest
- 90) Suwanee
- 91) Temple
- 92) Thunderbolt
- 93) Tifton
- 94) Toccoa
- 95) Tucker

- 96) Turin
 - 97) Tybee Island
 - 98) Union City
 - 99) Valdosta
 - 100) Villa Rica
 - 101) Waycross
 - 102) West Point
 - 103) Willacoochee
- Alabama/Mississippi**
- 104) Athens, AL
 - 105) Huntsville, AL
 - 106) Tuscaloosa, AL
 - 107) Gulfport, MS
 - 108) Meridian, MS
 - 109) Prattville, AL
 - 110) Sheffield, AL

Florida

- 111) Apopka
- 112) Atlantis
- 113) Callaway
- 114) Clewiston
- 115) Crystal River
- 116) Destin
- 117) Gulf Stream
- 118) Fernandina Beach
- 119) Ft. Myers Beach
- 120) Haines City
- 121) Hallandale Beach
- 122) Indiantown
- 123) Islamorada
- 124) Juno Beach
- 125) Jupiter Inlet Colony
- 126) Jupiter Island
- 127) LaBelle
- 128) Lake Placid
- 129) Longboat Key
- 130) Marco Island
- 131) Naples
- 132) New Port Richey
- 133) North Port
- 134) Palmetto
- 135) Pinecrest
- 136) Plant City
- 137) Tarpon Springs
- 138) Tequesta
- 139) Wildwood
- 140) Winter Haven

North Carolina

- 141) Black Mountain
- 142) Garner
- 143) Hendersonville
- 144) Jacksonville
- 145) Rocky Mount
- 146) Selma
- 147) Zebulon
- 148) Wilkesboro

South Carolina

- 149) Aiken
 - 150) Beaufort
 - 151) Cayce
 - 152) Chapin
 - 153) Charleston
 - 154) Clemson
 - 155) Clinton
 - 156) Clover
 - 157) Hanahan
 - 158) Hardeeville
 - 159) Hemingway
 - 160) Hilton Head Island
 - 161) Hollywood
 - 162) Georgetown
 - 163) Goose Creek
 - 164) Greenwood
 - 165) Johnsonville
 - 166) Kiawah Island
 - 167) Mount Pleasant
 - 168) North Augusta
 - 169) North Charleston
 - 170) Orangeburg
 - 171) Pamplico
 - 172) Rock Hill
 - 173) Seabrook Island
 - 174) Seneca
 - 175) Summerville
 - 176) Winnsboro
- Tennessee**
- 177) Bristol
 - 178) Clarksville
 - 179) Jamestown
 - 180) Jackson
 - 181) Lebanon
 - 182) Morristown
 - 183) Spring Hill

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past five years:

- | | | | |
|--------------------------------|----------------------------|--|---|
| 1) Athens-Clarke County | 40) City of Islamorada | 80) City of Villa Rica | 111) Eatonton-Putnam Water & Sewer Auth. |
| 2) Augusta-Richmond Co. | 41) City of Jackson | 81) City of Wildwood | 112) Gladeville Utility District |
| 3) Calhoun County | 42) City of Jamestown | 82) Columbia Co. | 113) Gwinnett Co. Water & Sewerage Auth. |
| 4) Chatham County | 43) City of Jefferson | 83) Crisp County | 114) Hamilton Co. Water & Wastewater Treatment Department |
| 5) City of Aiken | 44) City of Johnsonville | 84) DeKalb County | 115) Henry Co. Water Authority |
| 6) City of Albany | 45) City of Kingsland | 85) Emerald Coast Utilities Authority | 116) Lumpkin Co. Water & Sewerage Auth. |
| 7) City of Americus | 46) City of Lagrange | 86) Englewood Water District | 117) Macon Water Authority |
| 8) City of Arcadia | 47) City of Lake Placid | 87) Floyd County | 118) Newton Co. Water & Sewerage Auth. |
| 9) City of Athens, AL | 48) City of Lawrenceville | 88) Forsyth County | 119) Peace River/Manasota Reg. Water Supply Auth. |
| 10) City of Atlanta | 49) City of Leesburg | 89) Gates County, NC | 120) Peachtree City Water & Sewerage Auth. |
| 11) City of Ball Ground | 50) City of Long Boat Key | 90) Halifax County, NC | 121) Polk Co. Water Authority |
| 12) City of Bloomingdale | 51) City of Marco Island | 91) Lee County | 122) Middle Chattahoochee Regional Water & Sewer Auth. |
| 13) City of Bradenton | 52) City of Milledgeville | 92) Liberty County | 123) Seacoast Utility Authority |
| 14) City of Brunswick | 53) City of Monroe | 93) Lincoln County | 124) Tampa Bay Water Auth. |
| 15) City of Byron | 54) City of Naples | 94) McIntosh County | 125) Town of Black Mountain, NC |
| 16) City of Callaway | 55) City of North Augusta | 95) Mitchell County | 126) Town of Chapin, SC |
| 17) City of Canton | 56) City of North Port | 96) Montgomery County, NC | 127) Town of Hemingway, SC |
| 18) City of Cartersville | 57) City of Palmetto | 97) Monroe County | 128) Town of Pamplico, SC |
| 19) City of Cayce, SC | 58) City of Perry | 98) Orange County | 129) Town of Selma, NC |
| 20) City of Clarksville | 59) City of Plant City | 99) Paulding County | 130) Village of Tequesta |
| 21) City of Clemson, SC | 60) City of Pooler | 100) Richland County, SC | |
| 22) City of Clover | 61) City of Port Wentworth | 101) Rockdale County | |
| 23) City of College Park | 62) City of Powder Springs | 102) Spalding County | |
| 24) City of Conyers | 63) City of Richmond Hill | 103) Taylor County | |
| 25) City of Cooper City | 64) City of Rock Hill, SC | 104) Walton County | |
| 26) City of Cordele | 65) City of Rockmart | 105) Barrow Co. Water & Sewer Auth. | |
| 27) City of Covington | 66) City of Rome | 106) Bristol Joint Sewer System | |
| 28) City of Crystal River | 67) City of Roswell | 107) Brunswick - Glynn Joint Water & Sewer Comm. | |
| 29) City of Fairburn | 68) City of Savannah | 108) Chatsworth Water Works Comm. | |
| 30) City of Fayetteville | 69) City of St. Marys | 109) Clayton Co. Water & Sewer Auth. | |
| 31) City of Fernandina | 70) City of Stockbridge | 110) Cobb Co. - Marietta Water Auth. | |
| 32) City of Ft. Myers Beach | 71) City of Suwanee | | |
| 33) City of Garden City | 72) City of Thomasville | | |
| 34) City of Goose Creek | 73) City of Thunderbolt | | |
| 35) City of Griffin | 74) City of Tifton | | |
| 36) City of Gulfport | 75) City of Toccoa | | |
| 37) City of Haines City | 76) City of Tuscaloosa | | |
| 38) City of Hendersonville, NC | 77) City of Tybee Island | | |
| 39) City of Hinesville | 78) City of Union City | | |
| | 79) City of Valdosta | | |

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **173** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We ***have never failed to obtain the Certificate!*** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

- 1) Aiken
- 2) Athens-Clarke
- 3) Augusta-Richmond
- 4) Barrow
- 5) Beaufort, SC
- 6) Buncombe, NC
- 7) Butts
- 8) Camden
- 9) Cartersville
- 10) Chatham
- 11) Clayton
- 12) Colleton, SC
- 13) Columbus-Muscogee
- 14) DeKalb
- 15) Douglas
- 16) Edgefield, SC
- 17) Florence, SC
- 18) Floyd
- 19) Forsyth
- 20) Glynn
- 21) Greenville, SC
- 22) Gwinnett
- 23) Halifax, NC
- 24) Hamilton, TN
- 25) Henry
- 26) Horry, SC
- 27) Jackson
- 28) Lancaster, SC
- 29) Liberty
- 30) Macon-Bibb
- 31) Morgan
- 32) Moore, NC
- 33) Newton
- 34) Oconee, SC
- 35) Orange, NC
- 36) Paulding
- 37) Richland, SC
- 38) Rockdale
- 39) Spalding
- 40) Wake, NC
- 41) Walton
- 42) Whitfield

Cities:

- 43) Aiken, SC
- 44) Albany
- 45) Alpharetta
- 46) Americus
- 47) Apopka, FL
- 48) Austell
- 49) Ball Ground

- 50) Beaufort, SC
- 51) Black Mountain, NC
- 52) Bluffton, SC
- 53) Bristol, TN
- 54) Brookhaven
- 55) Brunswick
- 56) Callaway, FL
- 57) Cartersville
- 58) Cayce, SC
- 59) Chamblee
- 60) Charleston, SC
- 61) Chapin, SC
- 62) Clarksville, TN
- 63) Clemson, SC
- 64) College Park
- 65) Conyers
- 66) Cooper City, FL
- 67) Covington
- 68) Decatur
- 69) Douglasville
- 70) Dunwoody
- 71) Fayetteville
- 72) Fairburn
- 73) Forest Park
- 74) Forsyth
- 75) Garden City
- 76) Garner, NC
- 77) Griffin
- 78) Gulfport, MS
- 79) Haines City, FL
- 80) Hallandale Bch, FL
- 81) Hapeville
- 82) Hardeeville, SC
- 83) Hendersonville, NC
- 84) Hinesville
- 85) Holly Springs
- 86) Huntsville, AL
- 87) Jacksonville, NC
- 88) John's Creek
- 89) Juno Beach, FL
- 90) Kennesaw
- 91) Kiawah Island
- 92) Kingsland
- 93) Marco Island, FL
- 94) Lagrange
- 95) Lawrenceville
- 96) Longboat Key, FL
- 97) Milledgeville
- 98) Milton
- 99) Monroe
- 100) Morristown, TN

- 101) Morrow
- 102) Mount Pleasant, SC
- 103) Naples, FL
- 104) N. Augusta, SC
- 105) N. Charleston, SC
- 106) North Port, FL
- 107) Palmetto, FL
- 108) Peachtree City
- 109) Perry
- 110) Plant City, FL
- 111) Pooler
- 112) Port Wentworth
- 113) Powder Springs
- 114) Prattville
- 115) Richmond Hill
- 116) Riverdale
- 117) Rockhill
- 118) Rockmart
- 119) Rocky Mount, NC
- 120) Rome
- 121) Roswell
- 122) St. Marys
- 123) Sandy Springs
- 124) Savannah
- 125) Social Circle
- 126) Stockbridge
- 127) Suwanee
- 128) Thunderbolt
- 129) Tarpon Springs, FL
- 130) Thomasville
- 131) Tuscaloosa, AL
- 132) Union City
- 133) Valdosta
- 134) Villa Rica
- 135) Winter Haven
- 136) Zebulon, NC

Boards of Education:

- 137) Atlanta Public Schools
- 138) Beaufort County Schools
- 139) Bibb County Schools
- 140) Cartersville City Schools
- 141) Cobb County Schools
- 142) Fayette County Schools
- 143) Fulton County Schools
- 144) Gwinnett County Schools
- 145) Horry County Schools
- 146) Lee County School District
- 147) Marietta City Schools
- 148) Richland Co. School D1
- 149) Savannah-Chatham Scs

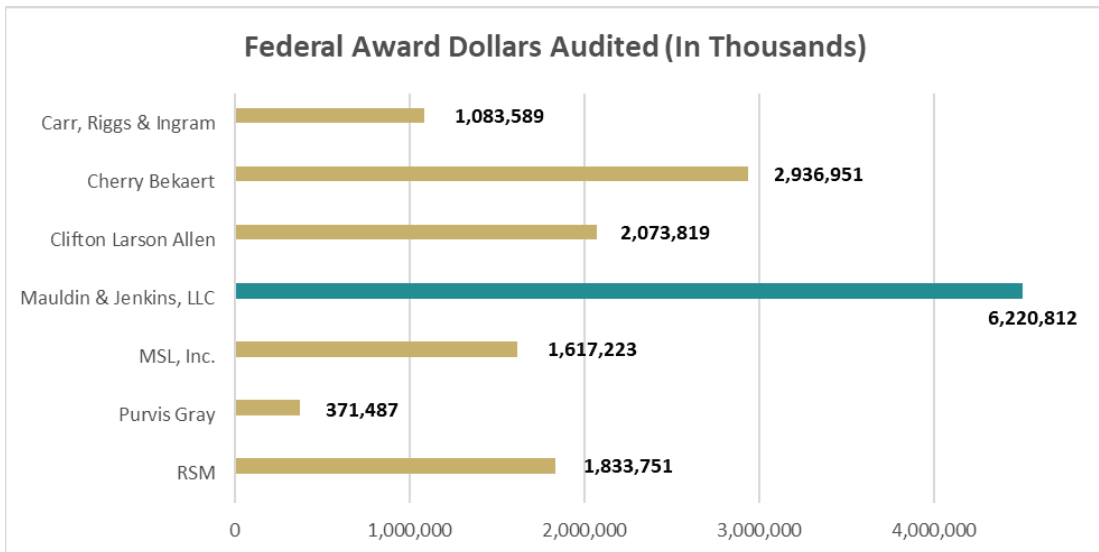
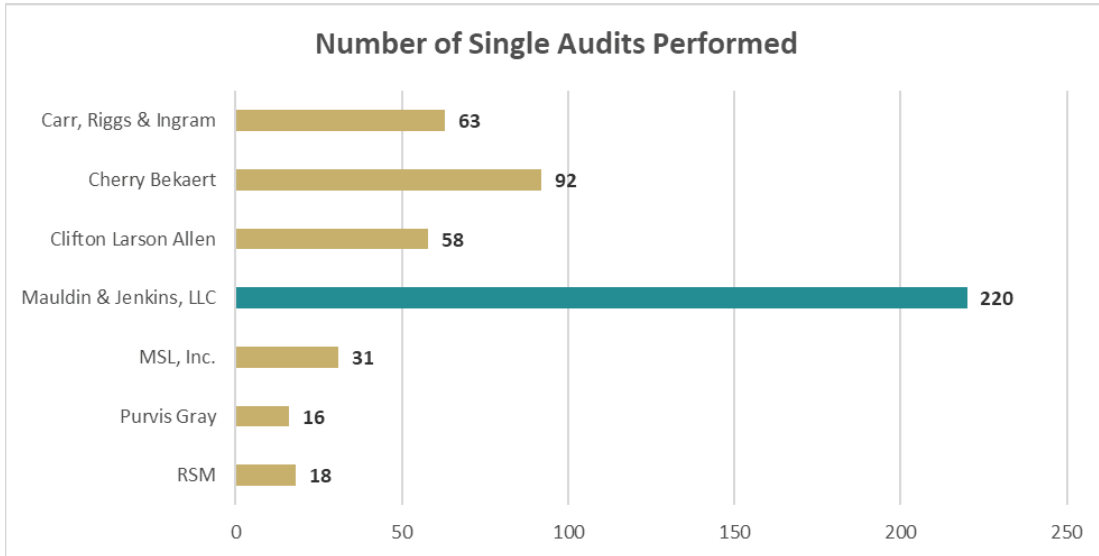
State Governmental Entities:

- 150) Ga. Environ. Fin. Auth.
- 151) Ga. Ports Authority
- 152) Other Governmental Entities:
- 153) Beaufort Jasper Water & Sewer Authority
- 154) Cape Fear Public Utility Authority
- 155) Central Savannah River Area Regional Comm.
- 156) Charleston Water System
- 157) Clayton County Water Authority
- 158) Cobb County - Marietta Water Authority
- 159) Emerald Coast Utilities Authority
- 160) Greenville Tech College
- 161) Greenville Water System
- 162) Greenwood Comm of Public Works
- 163) Greer Commission of Public Works
- 164) Henry County Water Authority
- 165) Lowcountry Regional Transportation Authority
- 166) Macon Water Authority
- 167) Mount Pleasant Waterworks
- 168) N Charleston Sewer District
- 169) Onslow Water & Sewer Auth
- 170) Port of Corpus Christi Authority
- 171) Public Building Authority of Knox Co. & Knoxville
- 172) South Florida Transportation Authority
- 173) Tampa Bay Water Authority

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.

Florida Municipal Clients. Below is a listing of our municipal clients here in Florida served within the past five years. These are all financial and compliance audit clients of our Bradenton, Florida office.

Client Name	Dates of Annual Audit Services	Contact Person	Phone Number	Hours	Partner
1 City of Apopka	2020 to current	Blanche Sherman, Finance Director	407-703-1709	450	Anderson
2 City of Atlantis	Beginning 2023	Brian Moree, City Manager	561-965-1744	250	Anderson
3 City of Callaway	2018 to current	David Schultz, Finance Director	850-871-6000	300	Sansbury
4 City of Clewiston	2019 to current	Shari Howell, Finance Director	863-983-1484	300	Sansbury
5 City of Crystal River	2014 to current	Michelle Russell, Finance Director	352-795-4216	300	Sansbury
6 City of Fernandina Beach	2021 to current	Pauline Testagrose, Comptroller	904-310-3334	500	Sansbury
7 City of Haines City	2012 to current	Omar DeJesus, Finance Director	863-421-9902	400	Sansbury
8 City of Hallandale Beach	2017 to 2022	Geovanne Neste, Finance Director	954-457-1365	550	Sansbury
9 City of LaBelle	2021 to current	Gracie Morton, Finance Director	863-675-2872	200	Anderson
10 City of Marco Island	2013 to current	Gil Polanco, Finance Director	239-389-5016	350	Anderson
11 City of Naples	2006 to current	Gary Young, Finance Director	239-213-1815	550	Sansbury
12 City of New Port Richey	2021 to current	Crystal Dunn, Finance Director	727-853-1054	450	Sansbury
13 City of North Port	2013 to current	Scott Skipper, Accounting Director	941-429-7108	450	Sansbury
14 City of Palmetto	2021 to current	Cheryl Miller, Finance Director	941-723-4570	450	Sansbury
15 City of Plant City	2013 to current	Diane Reichard, Finance Director	813-659-4215	450	Sansbury
16 City of Tarpon Springs	2020 to current	Shane Smith, Accounting Manager	727-942-5612	400	Anderson
17 City of Wildwood	2018 to current	Cassandra Smith, City Clerk/Finance Director	352-330-1330	300	Anderson
18 City of Winter Haven	Beginning 2023	CJ Scott, Chief Financial Officer	863-291-5689	700	Anderson
19 Town of Fort Myers Beach	2019 to current	Joe Onzick, Finance Director	239-765-0202	350	Sansbury
20 Town of Gulf Stream	2022 to current	Renee Basel, Town Clerk	561-276-5116	200	Anderson
21 Town of Jupiter Inlet Colony	2021 to current	Kevin Lucas, Town Administrator	561-746-3787	200	Anderson
22 Town of Juno Beach	Beginning 2023	Michael Ventura, Finance Director	561-656-0320	200	Anderson
23 Town of Jupiter Island	Beginning 2023	Matthew Pazanski, Finance/HR Director	772-545-0103	400	Anderson
24 Town of Lake Placid	2012 to current	Rachel Osborne, Finance Director	863-699-3747	250	Anderson
25 Town of Longboat Key	2014 to current	Susan Smith, Finance Director	941-316-6882	400	Sansbury
26 Village of Islamorada	2013 to 2022	Maria Bassett, Finance Director	305-664-6445	450	Anderson
27 Village of Tequesta	2021 to current	Jeff Snyder, Finance Director	561-768-0424	300	Sansbury

Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 500 professionals within the Firm and approximately 45 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	28
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Daniel Anderson, CPA	Engagement Fieldwork Partner	16
Jameson Miller	IT Consultant	14

The above team dedicated to audit the City will include (at a minimum): three partners, one manager and at least two staff professionals and will be fully staffed from our Bradenton, Florida office location. The partner in-charge of fieldwork, manager, and staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The engagement lead partner will correspond with City management on financial reporting, audit and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Individual Resumes of Key Personnel

Please see the following pages for resumes on key individuals who are slated to serve and who are available to serve the City during the audit process.

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255
wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm’s audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade’s Florida license number is AC45811 and is currently active through December 31, 2025.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Albany
- 2) Apopka
- 3) Arcadia
- 4) Beaufort
- 5) Callaway
- 6) Clewiston
- 7) Conyers
- 8) Cooper City
- 9) Cordele
- 10) Covington
- 11) Crystal River
- 12) Decatur
- 13) Destin
- 14) Fernandina Beach
- 15) Fort Myers Beach
- 16) Griffin
- 17) Haines City
- 18) Hallandale Beach
- 19) Islamorada
- 20) Lake Placid
- 21) Longboat Key
- 22) Marco Island
- 23) Milledgeville
- 24) Morrow

- 25) Milton
- 26) Monrow
- 27) Naples
- 28) North Port
- 29) Palmetto
- 30) Pensacola
- 31) Pinecrest
- 32) Plant City
- 33) Roswell
- 34) Sandy Springs
- 35) Social Circle
- 36) Tarpon Springs
- 37) Tequesta
- 38) Union City

Counties

- 39) Liberty County
- 40) Lumpkin County
- 41) Henry County
- 42) Taylor County
- 43) Rockdale County
- 44) Sumter County
- 45) Clayton County
- 46) Bibb County
- 47) Dougherty County
- 48) Toombs County

- 49) Monroe County
- 50) Stephens County
- 51) Forsyth County
- 52) Walton County
- 53) Moore County, SC
- 54) Hernando County, FL
- 55) Union County, FL

Boards of Education

- 56) Highlands Co. School District
- 57) Lee Co. School District
- 58) Forsyth Co. BOE
- 59) Gwinnett Co. BOE
- 60) Henry Co. BOE

Other Governmental Units

- 61) Tampa Bay Water
- 62) Hardee Co. Industrial Development Authority
- 63) Ocean Highway and Port Authority
- 64) South Florida Regional Transportation Authority
- 65) Lakeland Area Mass Transit
- 66) Captiva Erosion Prevention District

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed below are just some of the training courses Wade has attended over the last few years:

- 2024 M&J Governmental Conference – 14 credit hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2022 FICPA State and Local Government Accounting Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours
- 2021 Government Accounting & Auditing Conference – 6.5 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant – 5.5 credit hours

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the City as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience

Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

- 2022 M&J Governmental Conference
- 2021 GGFOA Annual Conference Financial Statements Footnotes – Instructor
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation – Participant
- 2021 Octane Governmental Conference – Instructor
- 2021 Government Audit Quality Center Annual Update – Participant

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213
danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm’s audit practice. Daniel has approximately 16 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client’s computer systems. This includes specific experience with remote auditing via web access to client information. Daniel also has extensive experience working with clients who utilize Tyler’s MUNIS software. Daniel will serve as the City’s engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel’s Florida license number is AC42735 and is currently active through December 31, 2025.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 20 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

- | | | |
|-------------------------|--------------------|---|
| 1) Apopka | 11) Lake Placid | 21) Tampa Bay Water |
| 2) Atlantis | 12) Longboat Key | 22) Hardee Co. Industrial Development Authority |
| 3) Clewiston | 13) Marco Island | 23) South Florida Regional Transportation Authority |
| 4) Crystal River | 14) Naples | 24) Lakeland Area Mass Transit |
| 5) Fernandina Beach | 15) Palmetto | 25) Captiva Erosion Prevention District |
| 6) Hallandale Beach | 16) Plant City | 26) Citrus Co. Mosquito Control |
| 7) Islamorada | 17) Tarpon Springs | 27) Englewood Water District |
| 8) Juno Beach | 18) Tequesta | |
| 9) Jupiter Inlet Colony | 19) Wildwood | |
| 10) Jupiter Island | 20) Winter Haven | |

Other Governmental Units

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2024 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2024 Octane Conference – Participant and Instructor – 4 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 M&J Governmental Client CPE – Participant and Instructor – 30 credit hours
- 2023 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours
- 2022 M&J Governmental Client CPE – Participant and Instructor – 30 credit hours
- 2022 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour
- 2021 FGFOA Webinar – Coronavirus State & Local Fiscal Recovery Funds – Instructor – 2 credit hours
- 2021 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours

Garrett Marlowe, CPA

Manager
Bradenton, Florida

941-741-2201
gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has five years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the senior for the City audit responsible for the day to day audit procedures on-site with the City. Garrett’s Florida license number is AC55019 and is currently active through December 31, 2024.

Technical Experience

Garret has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Garrett is listed below:

Cities

- | | |
|---------------------|--------------------|
| 1) Apopka | 8) LaBelle |
| 2) Clewiston | 9) Lake Placid |
| 3) Crystal River | 10) Longboat Key |
| 4) Fort Myers Beach | 11) Plant City |
| 5) Hallandale Beach | 12) Tarpon Springs |
| 6) Islamorada | 13) Wildwood |
| 7) Jupiter Island | 14) Winter Haven |

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

- 2024 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2024 M&J ACFR Training – Instructor
- 2023 M&J Client CPE
- 2023 M&J Governmental Conference
- 2023 Thomson Reuters Audit Watch University Level 6
- 2023 M&J Client CPE
- 2022 M&J Governmental Conference
- 2022 Ethics and Professional Conduct for CPAs in Florida
- 2022 Thomson Reuters Audit Watch University Level 5
- 2021 M&J Governmental Conference
- 2021 M&J Single Audit and ACFR Training

Jacob Kinsel, CPA

Manager
Bradenton, Florida

941-741-2207
jkinsel@mjcpa.com



Jacob Kinsel is a manager with Mauldin & Jenkins. Jacob works primarily in the governmental sector of the Firm's audit practice. Jacob has approximately five years of experience serving governmental clients including municipalities, special districts and pension plans. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations. Jacob will be available to work as an additional senior for the City audit responsible for the day to day audit procedures on-site with the City. Jacob's Florida license number is AC57710 and is currently active through December 31, 2024. Jacob has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During his career, Jacob has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Jacob is listed below:

Cities

1. Apopka
2. Hallandale Beach
3. Marco Island
4. North Port
5. Plant City
6. Islamorada

Other Governmental Units

7. Hardee Co. Industrial Development Authority
8. Lakeland Area Mass Transit District
9. North Port Firefighters' Pension Plan
10. North Port Police Officers' Pension Plan
11. South Florida Regional Transportation Authority
12. Trailer Estates Parks & Recreation District
13. Bayshore Gardens Parks & Recreation District

Professional Associations and Education

- Bachelor of Science in Accounting from University of Central Florida in 2018
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Jacob annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Additionally, Jacob has served as an instructor and participant at Firm sponsored CPE events. Listed below are just some of the training courses Jacob has attended over the last few years:

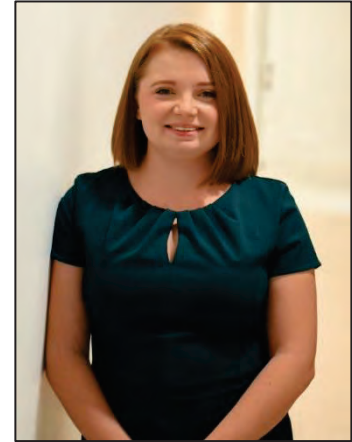
- 2023 M&J Governmental Conference –16 credit hours
- 2023 AICPA Not-For-Profit Certificate I – 40 credit hours
- 2023 Capin Crouse National Church Virtual Seminar – Participant – 6 credit hours
- 2023 M&J Private Client Services Conference – Participant – 16.5 credit hours
- 2023 Capin Crouse National Nonprofit Virtual Seminar – Participant – 3 credit hours
- 2022 M&J Governmental Conference – Participant – 13 credit hours
- 2021 M&J Governmental Conference – Participant – 11 credit hours
- 2021 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2021 M&J LEAP Conference – Instructor – 4 credit hours

- 2021 Thomson Reuters Experienced In-Charge Training – Participant – 24 credit hours
- 2020 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2020 M&J LEAP Conference – Instructor – 4 credit hours
- 2020 Thomson Reuters In-Charge Training – Participant – 24 credit hours

Kayla O’Sullivan, CPA

Manager
Florida

kosullivan@mjcpa.com



Kayla O’Sullivan is a manager with Mauldin & Jenkins. Kayla works primarily in the governmental sector of the Firm’s audit practice. Kayla has approximately six years of experience serving governmental clients including municipalities, special districts and counties. Her experience covers governmental accounting and auditing and has provided audit services to numerous governmental organizations meeting the requirements of *Government Auditing Standards* and the Uniform Guidance. Kayla will be available to work as an additional manager for the City audit responsible for the day to day audit procedures on-site with the City. Kayla’s Florida license number is AC60357 and is currently active through December 31, 2024. Kayla has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During her career, Kayla has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Kayla is listed below:

Cities

1. Fernandina Beach
2. Haines City
3. Jupiter Island
4. Naples
5. Palmetto
6. Winter Haven
7. Jacksonville, NC
8. Rocky Mount, NC

Counties

9. Bertie County, NC
10. Buncombe County, NC
11. Columbus County, NC
12. Greene County, NC
13. Gates County, NC
14. Madison County, NC
15. Moore County, NC
16. Orange County, NC
17. Wake County, NC

Professional Associations and Education

- Bachelor of Science in Accounting from Florida Gulf Coast University in 2018 and Masters in Business Administration with a concentration in Accounting in 2022
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Kayla annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. She attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Kayla has attended over the last few years:

- 2024 M&J Governmental Conference – 14 credit hours

- 2023 M&J Governmental Conference – 16 credit hours
- 2022 FICPA State & Local Government Accounting Conference – 24 credit hours
- 2022 FICPA Not for Profit Conference – 16 credit hours

Trey Scott, CPA

Partner

tscott@micpa.com

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 17 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2025.



Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2024 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Instructor and Participant
- 2021 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People – Instructor
- 2021 Georgia Fiscal Management Council Conference – GASB Update – Instructor
- 2021 South Carolina Association of Public Accountants – Evaluating Gov Financial Stmts – Instructor
- 2021 M&J Governmental In-charge Training – Various – Instructor

Other Staff Resources (Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the City should the need arise:



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
Charlotte County, Florida
DeKalb County, Georgia
Fort Lauderdale, Florida
New Orleans, Louisiana
Riverside County, California
Savannah, Georgia

School Districts:

Chicago Public Schools
DeKalb County (GA) Schools

Federal and State Government Entities:

District of Columbia Employment Services Dept. Assistance
Florida Department of Management Services

Florida Turnpike Enterprise
Georgia Department of Administrative Services
Georgia Department of Community Health
Georgia Department of Economic Development Assistance
Georgia Department of Labor
Georgia State Road and Tollway Authority

Kentucky Transportation Cabinet
Puerto Rico Dept. of the Treasury
Texas Department of Transportation
Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
Florida Healthy Kids (NFP)
University of Texas at San Antonio

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
Strategic Planning Assistance, and Utilities Dept. Assessments
Water/Sewer Utility Billing Assessment
Water/Sewer Utility Billing Assessment
Zero Based Budgeting Assessment and Strategic Design
Finance Function Assessment
Water/Sewer Utility Billing Assessment

Service Delivery Model Assessment
Human Resources Assessment
Human Resources Recommendation Implementation

Workforce Innovation and Opportunity Act (WIOA) Grant

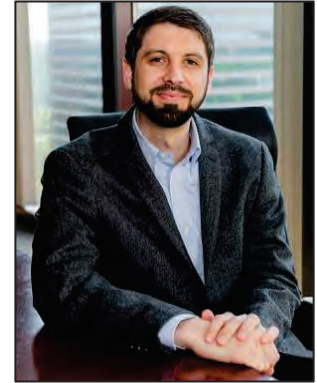
Quality Assurance/Independent Verification and Validation Over SAP Implementation
Back-office Project Management Office (PMO)
Human Resources Function Market Scan
Finance Function Review
Workforce Innovation and Opportunity Act (WIOA) Grant

Back-office Assessment and Project Mgmt. Office Support
Agency Merger Assessment
Cost Allocation Assistance
Strategic Planning Assistance
Revenue Control Manager
Finance Project Management Office
Back-office SAP Implementation Support
Workforce Strategy Assessment

Human Resources Assessment and Optimization
Vendor Selection Assistance
Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity



Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



David Jahosky
Partner, Governmental Advisory Services

David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

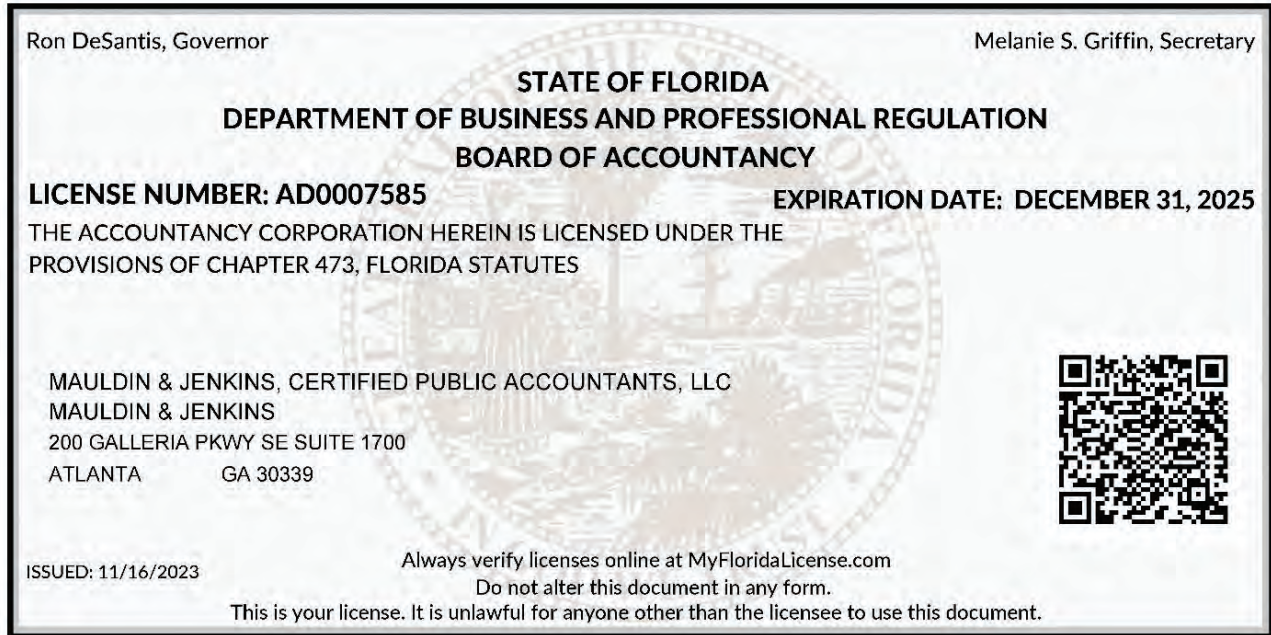
As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

License to Practice in the State of Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm’s Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm’s state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.



Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. As such, we have no conflicts of interest with regard to the City and have no items which would hinder us from performing your annual audit. Additionally, we will give the City written notice of any professional relationships entered into during the period of this agreement.

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past five years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past five years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the City. Additionally, we note no problems that may affect our ability to complete the project as defined in the City's request for proposal. We have also not had any instances where our Firm withdrew from an engagement prior to the agreed contract expiration date.

External Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

FORMS
LETTER OF INTEREST FORM

**(This form must be completed and included in bid submittal under TAB 1
or the Response will be determined to be Non-Responsive)**

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this Letter of Interest as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this Letter of Interest or in the Agreement to be entered into; that this Letter of Interest is made without connection with any other person, company, or parties submitting a Letter of Interest; and that this Letter of Interest is in all respects fair and in good faith without collusion or fraud.

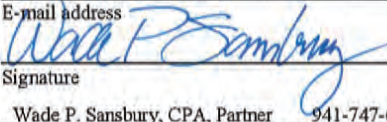
Respondent represents to the City that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the City has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the Letter of Interest opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its Letter of Interest is accepted and an Agreement negotiated with the City, Respondent shall contract with the City in the form of the attached Agreement and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement and shall furnish the required evidence of the specified insurance.

Acknowledgment is hereby made of the following addenda (identified by number) received:

<u>Addendum No.</u>	<u>Date</u>	<u>Addendum No.</u>	<u>Date</u>
<u>1</u>	<u>July 17, 2024</u>	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

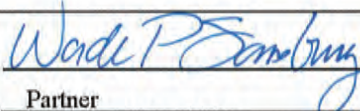
<u>Mauldin & Jenkins, LLC</u>	<u>July 26, 2024</u>
<u>Respondent (firm name)</u>	<u>Date</u>
<u>1401 Manatee Avenue West, Suite 1200; Bradenton, FL 34205</u>	
<u>Address</u>	
<u>wsansbury@mjcpa.com</u>	
<u>E-mail address</u>	
	<u>941-741-2255</u>
<u>Signature</u>	<u>Telephone number</u>
<u>Wade P. Sansbury, CPA, Partner</u>	<u>941-747-6035</u>
<u>Typed name and title</u>	<u>Fax number</u>

CERTIFICATE AS TO CORPORATION

(This form must be completed and included in Letter of Interest submittal under TAB 1 or the Response will be determined to be Non-Responsive)

The below Corporation is organized under the laws of the State of Florida; is authorized by law to respond to this Request for Qualifications and perform all work and furnish materials and equipment required under the Agreement and is authorized to do business in the State of Florida.

Corporation name: Mauldin & Jenkins, LLC
Address: 1401 Manatee Avenue West, Suite 1200; Bradenton, FL 34205
Registration No.: L11000058336
Registered Agent: Wade P. Sansbury

By: 
Partner
(Official title)

(Affix corporate seal)

Attest: 
(Secretary)

The full names and business or residence addresses of persons or firms interested in the foregoing Letter of Interest as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

Hanson Borders, Managing Member
Kristin Lord, CFO

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

N/A - none

If applicable, attach a copy of a certificate to do business in the State of Florida, or a copy of the application that has been accepted by the State of Florida to do business in the State of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.

Included herein firm license with State of Florida.

AFFIDAVIT AS TO NON-COLLUSION

(This form must be completed and included in in the Letter of Interest Submittal under TAB 1 or the Response will be determined to be Non-Responsive)

STATE OF Florida
COUNTY OF Manatee

I, the undersigned, Wade P. Sansbury, being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:
Mauldin & Jenkins, LLC,
the Respondent that has submitted the attached Letter of Interest.
2. The attached Letter of Interest is genuine. It is not a collusive or sham Letter of Interest.
3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached Letter of Interest.
4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham Letter of Interest in connection with the Agreement for which the attached Letter of Interest has been submitted, or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached Letter of Interest of any other Respondent, or to fix any overhead, profit, or cost element of the Letter of Interest prices or the Letter of Interest price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any other person interested in the proposed Agreement.
5. No official or other officer or employee of the City, whose salary or compensation is payable in whole or in part by the City, is directly or indirectly interested in this Letter of Interest, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

Signature: Wade P. Sansbury
Title: Partner

Subscribed and sworn to before me this 26th day of July, 20 24.

Notary Public, State of Florida at Large

My commission expires: July 12, 2025

(SEAL)



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

Jacquelyn McGlaughlin
Notary Public

Tab 2 – Technical Approach

Tab 2 – Technical Approach

We agree to meet or exceed the performance specifications stated in the Scope of Work, Exhibit A. Timing of delivery will be dependent on the City providing information as requested. Additionally for items 13 and 24, fees will be determined when the full scope of services are known and or provided to the firm.

Audit Methodology

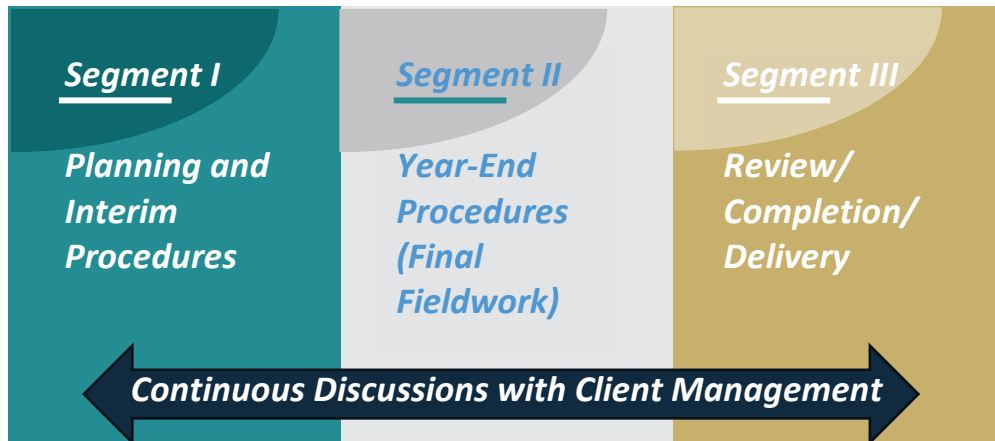
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City’s prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



Segment I: Planning and Interim Procedures

This segment includes:



- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City’s current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Updating our already in-depth knowledge of the City’s EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures

This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City's approval;
- Preparing and providing the City a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor’s report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City’s basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards “in relation to” the audited financial statements.
- An independent auditor’s 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*, which will include any reportable conditions.
- An independent auditor’s report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor’s Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.
 - Management’s judgments and accounting estimates.
 - Financial statement disclosures.
 - Related accounting matters.
 - Significant difficulties encountered in performing the audit.
 - Audit adjustments.
 - Disagreements with management.
 - Representations from management.
 - Management consultation with other accountants.
 - Significant issues discussed with management.
 - Other information in documents containing audited financial statements.
 - Independence.

Level of Staff and Number of Hours to be Assigned

Based on the City’s request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2024 audit in the following tabular presentations:

Segmented Hours by Staff Level - City Audit				
Segments	Engagement Team Members by Level			
	Partners	Managers	Staff	Total
Segment I - Planning and Interim Procedures	20	20	40	80
Segment II - Final Audit Fieldwork Procedures	40	90	160	290
Segment III - Review, Completion and Delivery Procedures	30	40	30	100
Total Engagement	90	150	230	470

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances.
- Substantive tests of details of transactions.
- Tests of controls.
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the City's resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements. Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Artificial Intelligence (AI)








Mauldin & Jenkins is excited to be one of the first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process – the AI Auditor. The AI Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, AI systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in all audits increase, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.



Suralink features include:

<p>Dynamic Request List</p> <p>The dynamic request list is integrated with a secure file hosting system for seamless document-request coordination.</p> 	<p>Approval Workflow</p> <p>Quickly and easily manage the lifecycle of each request. Easily track what's been done and what is still outstanding.</p> 	 <p>Security</p> <p>Suralink boasts state of the art encryption, daily backups, and takes advantage of the latest security standards.</p>
<p>Dashboard</p> <p>Get a bird's eye view of the document gathering process in real time and easily assess the progress of your engagement.</p> 	<p>Easy Communication</p> <p>System increase the effectiveness of our communication with you with the ability to add comments specific to each request.</p> 	
<p>Timeline & Notifications</p> <p>Receive instant notification of any new activity performed and what happened while you were away.</p> 	<p>Export</p> <p>You can always print or export your list for any reason. You can mark items off and always know where your project stands.</p> 	

In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken in Determining Laws and Regulations to be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the City's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.

- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City’s compliance with laws and regulations.
 - The City’s policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the City’s compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City’s website after adoption, requirements on posting budget amendments.
 - Testing of debt covenant compliance requirements.
 - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor’s professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Approach to be taken to Gain and Document an Understanding of the City's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be taken in Assessing Risks of Information Systems Related to Financial Reporting

While we are not required to test controls related to the City's information systems, reliance on these systems is an important part of the overall support provided for the City's balances. We recognize the risks associated with potential data processing abnormalities, human error, or user access issues in the entities information systems and the effect these issues could have on the financial statements.

As a result, we perform a number of walkthrough procedures (typically as part of our preliminary procedures) on the significant audit areas to ensure the entities controls are operating effectively. These walkthrough procedures take into account the necessary controls related to the entities information systems and whether those controls are operating effectively. Additionally, in the first year of our contract, we will go through each significant audit area internal control questionnaire with management to aid in identifying additional risks associated with the information systems control environment as it relates to the respective financial and compliance audits. These questionnaires will be updated annually through discussions with management and the annual walkthrough procedures performed.

Assistance with GFOA Certificate Program

Mauldin & Jenkins serves over 150 entities who seek and receive the GFOA Certificate on an annual basis. As part of the audit process, we review the entire Annual Comprehensive Financial Report, and complete the GFOA Disclosure Checklist to ensure all requirements are met. Additionally, we obtain and evaluate the GFOA points the City received from the prior fiscal year to make sure each comment (if applicable) was addressed, and assist the City in drafting their response to each GFOA point. Lastly, we are available to assist management in the GFOA application process to ensure all requirements have been met. Mauldin & Jenkins is proud to state that all clients who have applied for the award have received it.

Approach to be Produce a Meaningful Management Letter

Our client service philosophy is to identify opportunities for our clients to improve their operations. We believe that good management advice is a value-added service to the audit. Our approach to develop management letter comments is as follows:

- Meet with the City to discuss and plan what opportunities there are to provide business advice prior to performing the audit.
- During fieldwork the staff will document possible opportunities for enhancement of internal controls, accounting systems, and operational effectiveness. The audit team members understand that they have a responsibility to generate constructive ideas that may be used as management letter comments.
- The audit team will obtain an understanding of the organization beyond the general ledger through inquiry and documentation of system walkthroughs. This understanding will facilitate the creation of meaningful management suggestions.
- The audit team will utilize their experience to recommend best practices.
- Once the recommendations are developed, emphasis is placed on effectively communicating the suggestions verbally and in writing. All management letter comments are client focused.

Potential management letter comments will be discussed with City management to ensure that the items suggested are accurate and complete prior to preparing the management letter. Additionally, the management letter will be provided in draft form to management for their review and ability to respond to the items, if applicable. Upon finalization, the management letter will be included in the final bound document as required by the Rules of the Auditor General.

Identification of Anticipated Potential Audit Problems

Single Audits

Single Audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the federal government. Since 2020, we have seen a significant amount of new federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act (“CARES”), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a Single Audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA’s Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the Federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Entity as a recipient of any of this new funding.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins’ stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City’s representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

- Step 1** Define and understand the issue through discussion with the City’s management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the City’s research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with City staff the Firm’s preferred position and rationale.
- Step 5** Resolve the issue.

Proposed Timeline

The below time frames are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the table below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:

Timing of Audit Process and Procedures - City and CRA Audits									
Segments	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	
Segment I - Planning and Interim Procedures									
Ongoing consultation on major issues and developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).									
Meet management to discuss audit risks and scopes.									
Engagement team planning meetings and performance of interim audit procedures.									
Gain understanding of significant processes and key controls.									
Perform testing of key controls with goal of reducing substantive audit testing.									
Determine nature, timing and extent of substantive tests to be performed.									
Finalize audit plan based on results to-date.									
Segment II - Final Audit Fieldwork Procedures									
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures and key ratios and relationship of financial data).									
Conduct a final evaluation of risk assessments.									
Conduct of progress meetings with management as needed and as often as desired.									
Preparation and delivery of draft reports, findings, management letter comments, and any other deliverables. Review of City prepared Annual Comprehensive Financial Report (ACFR).									
Meeting with management to discuss draft deliverables and final completion and presentation time frames.									
Segment III - Review, Completion and Delivery Procedures									
Upon management's review, delivery of ACFR, internal control reports, and management letter to management by mid March of each year and final submission to state and GFOA by March 31st.									
Presentation of audit deliverables to the governing board.									

Tab 3 – Experience and References

Tab 3 – Experience and References

Please see the following pages for three recently prepared client survey's to be used as references.

PERFORMANCE SURVEY QUESTIONNAIRE

Audit Firm/Respondent Information

Client/Reference Information

From: <i>Wade Sansbury</i>	To: <i>David Schulte</i>
Company: <i>MJ CPA</i>	Company: <i>City of Callaway</i>
Phone:	Phone: <i>850-215-7803</i>
Email:	Email: <i>dschulte@cityofcallaway.com</i>

Client/Customer:

Rate each of the criteria on a scale of 1 to 10, with 1 representing that you were very unsatisfied (and would never utilize the account firm again) and 10 representing that you were very satisfied (and would use the accounting firm again). Please rate each of the criteria to the best of your knowledge. If you do not have sufficient knowledge of past performance in a particular area, leave it blank. Once completed, return survey to the Respondent.

Criteria	Unit	Score
1. Communication with clients	(0-10)	<i>10</i>
2. Ability to resolve issues promptly	(0-10)	<i>10</i>
3. Professionalism	(0-10)	<i>10</i>
4. Responsiveness and Timeliness	(0-10)	<i>10</i>
5. Did auditor meet your filing deadlines consistently	(0-10)	<i>10</i>
6. HaD proper resources and personnel to conduct audit	(0-10)	<i>10</i>
7. Application of technology in providing Auditing Services	(0-10)	<i>10</i>
8. Overall client satisfaction and comfort level with Respondent	(0-10)	<i>10</i>
TOTAL	(0-80)	<i>80</i>

David Schulte

Printed Name of Reference



Signature of Reference

PERFORMANCE SURVEY QUESTIONNAIRE

Audit Firm/Respondent Information

Client/Reference Information

From: Wade Sansbury	To: Sandro Svrclin
Company: Mauldin & Jenkins	Company: Tampa Bay Water
Phone: 941-747-4483	Phone: 727-791-2306
Email: wsansbury@mjcpa.com	Email: ssvrdlin@tampabaywater.org

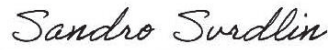
Client/Customer:

Rate each of the criteria on a scale of 1 to 10, with 1 representing that you were very unsatisfied (and would never utilize the account firm again) and 10 representing that you were very satisfied (and would use the accounting firm again). Please rate each of the criteria to the best of your knowledge. If you do not have sufficient knowledge of past performance in a particular area, leave it blank. Once completed, return survey to the Respondent.

Criteria	Unit	Score
1. Communication with clients	(0-10)	10
2. Ability to resolve issues promptly	(0-10)	10
3. Professionalism	(0-10)	10
4. Responsiveness and Timeliness	(0-10)	10
5. Did auditor meet your filing deadlines consistently	(0-10)	10
6. HaD proper resources and personnel to conduct audit	(0-10)	10
7. Application of technology in providing Auditing Services	(0-10)	10
8. Overall client satisfaction and comfort level with Respondent	(0-10)	10
TOTAL	(0-80)	80

Sandro Svrclin

Printed Name of Reference



Signature of Reference

PERFORMANCE SURVEY QUESTIONNAIRE

Audit Firm/Respondent Information

Client/Reference Information

From: Wade P. Sansbury	To: P. Scott Skipper
Company: Mauldin & Jenkins, LLC	Company: City of North Port, FL
Phone: 941-747-4483	Phone: (941) 429-7108
Email: wsansbury@mjcpa.com	Email: sskipper@northportfl.gov

Client/Customer:

Rate each of the criteria on a scale of 1 to 10, with 1 representing that you were very unsatisfied (and would never utilize the account firm again) and 10 representing that you were very satisfied (and would use the accounting firm again). Please rate each of the criteria to the best of your knowledge. If you do not have sufficient knowledge of past performance in a particular area, leave it blank. Once completed, return survey to the Respondent.

Criteria	Unit	Score
1. Communication with clients	(0-10)	10
2. Ability to resolve issues promptly	(0-10)	10
3. Professionalism	(0-10)	10
4. Responsiveness and Timeliness	(0-10)	10
5. Did auditor meet your filing deadlines consistently	(0-10)	10
6. HaD proper resources and personnel to conduct audit	(0-10)	10
7. Application of technology in providing Auditing Services	(0-10)	10
8. Overall client satisfaction and comfort level with Respondent	(0-10)	10
TOTAL	(0-80)	80

P. Scott Skipper

Printed Name of Reference



Signature of Reference

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

Please see the following list for a sample of clients we have performed bond procedures, and/or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$100,000,000. As such we have significant experience in this area and would be able to help the City through any bond issuance requirements.

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept. of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chatanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			<u>\$ 15,312,745,000</u>

QUALIFICATIONS — GENERAL

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

As part of the Letter of Interest, Respondent shall complete the following so that the City can determine Respondent’s ability, experience, and facilities for performing the Work.

Name of Respondent: Mauldin & Jenkins, LLC

Respondent’s tax identification No.: 58-0692043

Year company was organized/formed: 1918 - Georgia; 2011 - Florida

Number of years Respondent has been engaged in business under the present firm or trade name: over 100 years

Total number of years Respondent has experience in similar work described in Item 8 of the Instructions to Respondents: over 100 years

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

No

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this Letter of Interest or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

No

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this Letter of Interest. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

See resume section of the proposal for detailed information on proposed staff.

QUALIFICATIONS — SIMILAR PROJECTS

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Respondent shall have five (5) years experience on engagements of a similar nature (having been retained and paid by local governmental entities in the State of Florida to perform audits pursuant to Sections 163.387(8), 215.97, 218.39, and 288.8018(1) F.S.) by the individual, firm or project manager assigned to the engagement and shall have completed at least three (3) engagements of the nature specified in the past five (5) years.

Completed Project No. 1:

Client: City of Fernandina Beach

Client contact information:

Contact person: Pauline Testagrose, Comptroller

Telephone: 904-310-3334 Fax: (904) 310-3454 E-mail: ptestagrose@fbfl.org

Address: 204 Ash Street, Fernandina Beach, FL 32034

Project name: Annual Financial and Compliance Audit

Project description: Performance of the annual financial and compliance audit of the City for the years ended September 30, 2021 through current.

Project value: Annual fees of approx \$67k

Start date: 9/2021 Completion date: to Current
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Daniel Anderson

Responsibilities: Planning and staff oversight during the engagement

Currently employed by: Mauldin & Jenkins, LLC

Other key personnel, responsibilities and employment status: _____

Kayla O'Sullivan - managed engagement and performed several back of file audit areas including the completion of all required single audits. Stacia Detrich - performed significant amounts of back of file audit areas. Both individuals are still full-time with Mauldin & Jenkins.

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 2:

Client: City of North Port

Client contact information:

Contact person: Scott Skipper

Telephone: 941-429-7108 Fax: 941-429-7209 E-mail: sskipper@cityofnorthport.com

Address: 4970 City Hall Boulevard; North Port, FL 34286

Project name: Annual Financial and Compliance Audit

Project description: Performance of the annual financial and compliance audit of the City for the years ended September 30, 2013 through current.

Project value: Annual fees of approx 62k

Start date: 9/2013 Completion date: Current
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Jacob Kinsel

Responsibilities: Planning and staff oversight during the engagement.

Currently employed by: Mauldin & Jenkins, LLC

Other key personnel, responsibilities and employment status: _____

Briann Morris - performed several back of file audit areas including the required single audits.

Nicholas Rubio - performed several back of file audit areas. Both of these individuals are still employed by Mauldin & Jenkins.

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 3:

Client: City of Plant City

Client contact information:

Contact person: Diane Reichard

Telephone: 813-659-4215 Fax: 813-659-4216 E-mail: dreichard@plantcitygov.com

Address: 302 West Reynolds Street, Plant City, FL 33563

Project name: Annual Financial and Compliance Audit

Project description: Performance of the annual financial and compliance audit of the City for the years ended September 30, 2013 through current.

Project value: Annual fees of approx 81k

Start date: 9/2013 Completion date: current
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Daniel Anderson

Responsibilities: Planning and staff oversight during the engagement.

Currently employed by: Mauldin & Jenkins, LLC

Other key personnel, responsibilities and employment status: _____

Briann Morris - performed several back of file audit areas.

Will Evers - performed several back of file audit areas. Both individuals are both still employed by

Mauldin & Jenkins.

Tab 4 – Additional Information

Tab 4 – Additional Information

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

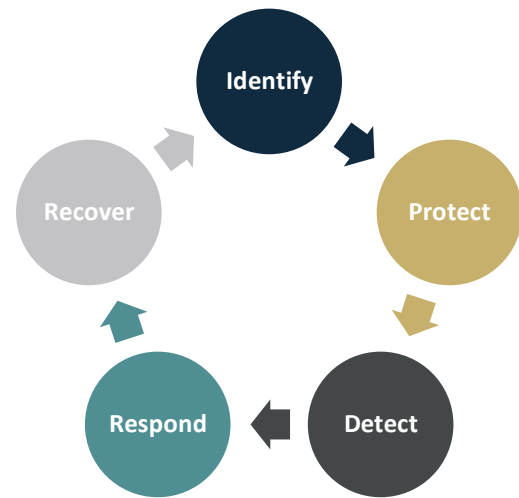
- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental IT Solutions

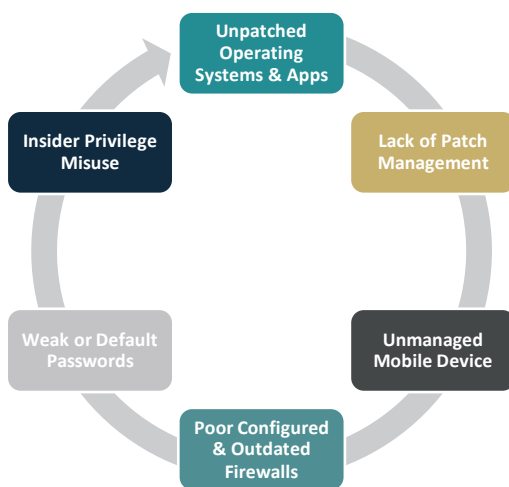
As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.



Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.



We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:





Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of quality & expertise

INNOVATION.

Continued advancements, opportunities & solutions to drive us into the future

INSPIRATION.

A culture guided by our vision of service and community



www.mjcpa.com

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

CITY OF ST. AUGUSTINE

**Request for Qualifications Number 24056
For Annual Independent Financial Auditing Services**

CONTACTS

Ronald D. Whitesides, CPA
Audit Partner

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Kevin R. Smith, CPA
Audit Director

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Purvis, Gray and Company, LLP
Certified Public Accountants
222 NE 1st Street
Gainesville, Florida 32601

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

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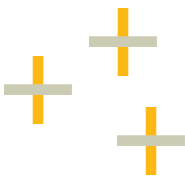
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LETTER OF INTEREST



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

PURVIS GRAY

City of St. Augustine, Florida
Auditor Selection Committee
St. Augustine, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Auditor Selection Committee and would take great pride in being selected to serve as auditors for the City of St. Augustine, Florida (the City). We have received your Request for Qualifications Number 24056 (RFQ) for *Annual Independent Financial Auditing Services*. We understand the scope of work to be performed and give you our commitment to meet or exceed the performance specifications and time requirements stated in the RFQ.

Purvis Gray is a statewide CPA firm employing approximately 125 professionals and support staff in our Gainesville, Ocala, Orlando, Sarasota, Tallahassee, and Tampa offices. Our multiple office locations throughout the state are the result of organic growth, which we attribute to our pursuit of technical excellence and great client service. Below is a list of our office locations and partners by office location.

Gainesville—222 NE 1st Street, Gainesville, FL 32601

Ocala—2347 SE 17th Street, Ocala, FL 34471

Orlando—507 N New York Ave., Suite 200, Winter Park, FL 32789

Sarasota—5001 Lakewood Ranch Blvd., Suite 101, Sarasota, FL 34240

Tallahassee—443 College Avenue, Tallahassee, FL 32301

Tampa—1408 N Westshore Blvd., Suite 502, Tampa, FL 33607

Barbara Boyd, CPA—Gainesville
Rachel A. Clements-Adcock, CPA—Gainesville

David A. Gaitanis, CPA—Gainesville

Laura L. Hathaway, CPA—Orlando

Michael R. Heald, CPA—Orlando

David Lee, CPA—Orlando

Steven T. Lee, CPA—Ocala

Tiffany K. Mangold, CPA—Sarasota

Lisa M. Marousky, CPA—Gainesville

Helen Y. Painter, CPA—Ocala

James W. Patray, III, CPA—Gainesville

Andrew R. Spahn, CPA—Ocala

Ryan M. Tucker, CPA—Tallahassee

Timothy M. Westgate, CPA—Ocala

Robert E. White, CPA—Tampa

Ronald D. Whitesides, CPA—Gainesville

We have been in business 78 years, having audited and advised Florida local governments and utilities almost since our inception in 1946. If selected, we believe that we will be able to provide you with excellent quality service in the following key areas:

Industry Experience and Technical Expertise

We are currently providing auditing services to 30 Florida municipalities, 5 Florida counties, 9 Florida school boards, over 20 community development districts, 18 municipal and cooperative utilities, and many other governmental special districts, and non-profit organizations. ***Our focus on Florida governments gives us a deep understanding of Florida specific regulatory issues, economic conditions, and industry trends affecting Florida municipalities.***

Purvis Gray's commitment to the governmental industry is evidenced by our active participation and leadership within the industry's national and state associations. Mr. Westgate serves on the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program. Additionally, many of our team members serve on various other FGFOA committees and regularly speak at statewide conferences and local chapter meetings. Our active engagement allows us to proactively address new accounting standards and regulatory changes that directly impact our governmental clients.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

Experienced Personnel

The key members of your audit team will be the partner in charge, Ronald D. Whitesides, CPA, and director in charge, Kevin R. Smith, CPA. Additional team members include the technical review partner, Timothy M. Westgate, CPA, IT audit director, Michael S. Sandstrum, CPA, as well as supervisors, and staff as necessary. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors; we do not randomly rotate staff, and ***you will regularly see partners and directors on site.*** Our team is committed to exceeding your expectations.

Audit Approach

Our audit approach focuses on timeliness and efficiency, without sacrificing audit quality. It emphasizes an understanding of the financial reporting processes as well as the business risks associated with the City so that we can adequately evaluate risk areas and develop our audit plan. We draw upon our experience to recommend any improvement in efficiencies that may become apparent as we review the processes.

Understanding Information Technology Risks

One of the prominent business risks affecting governmental entities today is information technology. Michael S. Sandstrum, IT audit director, has over 40 years of experience auditing information systems, as well as CPA, CISA, CISM, CITP, and CDPSE certifications. Mr. Sandstrum's extensive experience in accounting, auditing, IT auditing, security management, and consulting is paramount in understanding and evaluating the City's IT environment and risks.

National Resources Through BDO Alliance USA

We are an independent member of the **BDO Alliance USA**, a national association of independently owned accounting and consulting firms that partner with BDO, a nationally recognized CPA firm, for additional national resources for our clients. Being a part of the BDO Alliance USA allows us to bring **high-quality national resources** to bear on any accounting, auditing, or consulting aspect of the City's engagement. **BDO** allows us to enhance client services with **greater technical resources** and **access to experienced national professionals**.

Again, we appreciate the opportunity to present Purvis Gray to you and look forward to beginning our relationship with the City. Mr. Whitesides is authorized to make representations for the firm in this matter. If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully Submitted,

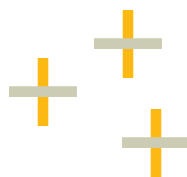
PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA
Audit Partner and Authorized Representative
rwhitesides@purvisgray.com

RDW/asb

TAB 1—QUALIFICATIONS OF THE AUDITOR



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

A—Description and History of the Firm

History of the Firm

Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for 78 years and has been auditing local governments for substantially all of that time. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our Gainesville, Ocala, Orlando, Sarasota, Tallahassee, and Tampa offices.



Purvis Gray operates on a departmental basis rather than an office basis. Purvis Gray has a total of 16 partners, 12 directors, 12 managers, and over 60 professional staff, including numerous supervisors and senior-level staff members. All the firm’s resources are available to our clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

BDO Alliance USA Resources and Services

As an Independent Member of the BDO Alliance USA, we have access to BDO’s breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge.



In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the City.

Memberships of Professional Organizations

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). Several of the partners and staff of Purvis Gray are members of the following organizations:

- ▶ AICPA
- ▶ Government Audit Quality Center (GAQC)
- ▶ GFOA (Special Review Committee for the Certificate of Excellence in Financial Reporting)
- ▶ Florida Electric Cooperatives Association (FECA)
- ▶ Florida Municipal Electric Association (FMEA)
- ▶ FGFOA (Including School of Governmental Finance, and Technical & Legislative Resources Committee)
- ▶ FICPA
- ▶ Employee Benefit Plan Audit Quality Center
- ▶ North Florida Chapter FGFOA
- ▶ Southwest Chapter FGFOA
- ▶ Association of Government Accountants (AGA)
- ▶ Nature Coast Chapter FGFOA

Range of Services

The firm offers all services traditionally associated with CPA firms, which can generally be summarized as Audit, Tax, Information Technology (IT), and consulting services. The Audit Department is the largest department, comprising approximately sixty percent of gross revenues. The Audit Department has a concentration of work in the local governmental industry. Our Tax Department provides tax research support to our Audit Department.

Audit Department

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. **This higher level of experienced service sets us apart from other firms.**

Your “engagement team” will be led by a partner and director, with these individuals participating in a significant portion of fieldwork.

Our audit team has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the “paperless” audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will be utilizing Suralink for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink will also allow the City staff to track the status of the audit from a web-based application with a desktop dashboard in real time.** All members of the audit team will be available to your management team when needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions year-round.

Accounting and Tax Services

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Services

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

Accounting System Reviews

- ▶ GASB Statement Implementations
- ▶ Internal Control Opinions
- ▶ Procedures Documentation
- ▶ Performance Audits and Cost Reduction Studies
- ▶ Feasibility/Efficiency Studies
- ▶ Budget Review and Budget Preparation

Other Financial Services

- ▶ Expert Testimony
- ▶ Personal Financial/Retirement Planning
- ▶ Other Financial Services
- ▶ Tax Representation
- ▶ Fraud/Defalcation Engagements

Business Valuations and Reorganizations

- ▶ Business Ownership Succession
- ▶ Business Valuations
- ▶ Mergers and Acquisitions
- ▶ Business Formations
- ▶ Business Liquidations

Information Security and Privacy Controls and Consulting

- ▶ IT Security Controls Assessment
- ▶ Privacy Controls Assessment
- ▶ Information Security Policies and Procedures
- ▶ IT Risk Assessments

IT Department and Computer Assistance Capability

The IT Audit Director assigned to the City’s engagement and our other IT Audit Department professionals have extensive experience and are proficient in working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CPA, CISA, CISM, CITP, and CDPSE designations and can be summarized as follows:



Purvis Gray’s IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the controls are properly implemented.

Information Security Consulting Offering—As your business partner, our Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments—Information Technology Assessment engagements offered by Purvis Gray include the following:

- Cybersecurity**
 - AICPA Cybersecurity Engagements
- SSAE-18 SOC Reports**
 - SOC Types 1, 2, and 3 Engagements

AICPA Cybersecurity Engagements—Cybersecurity threats are on the rise, challenging organizations of all sizes—both public and private. Commissioners, board members, managers, investors, customers, residents, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches in a timely manner.

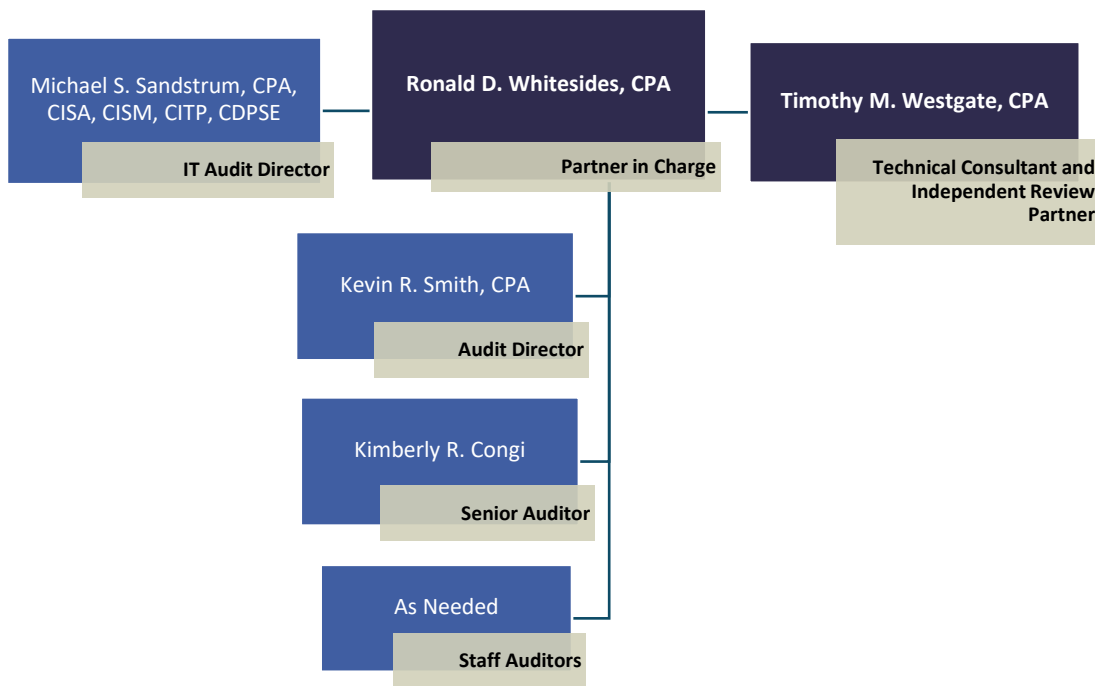
Computer-Assisted Audit Techniques (CAATs)—When considered necessary, more effective, and/or more efficient, we will utilize CAATs. We utilize Audimation’s CaseWare IDEA Data Analysis Software and Microsoft Excel to perform such procedures. Such tools allow us to analyze the City’s data and may allow us to perform a 100% test of a transaction class for certain attributes in less time than it would take to gather a statistical sample and test such sample through manual procedures.

B—Audit Staff

Audit Team Members

The firm that will be the most qualified to serve as auditors will be the one that can demonstrate its qualifications through past experience, education, and high-quality control considerations. Our firm’s approach to staffing audit engagements is to choose your team based upon the expertise, experience, and technical ability needed to perform the audit engagement efficiently and provide the highest level of client service. **The individuals assigned to your audit possess the necessary technical skills and experience to ensure that the City receives the highest level of service.** Personnel assigned to your audit team are primarily from the Gainesville office, but all resources of our firm are available to the audit team and to you, the client, at all times. **One thing we do differently from other firms—we regularly utilize partners and directors in the field.** This gives us a distinct advantage over other firms who generally only utilize more inexperienced staff to perform on-site fieldwork.

Ronald D. Whitesides, CPA will be the partner in charge of the City’s audit engagement and the team member ultimately responsible for managing the audit engagement with the City. He will be assisted by Timothy M. Westgate, CPA, partner, as the technical consultant and independent review partner; and Kevin R. Smith, CPA as audit director. All staff assigned to your engagement are employed by the firm on a full-time basis. We expect the entire audit team to return to the City on an annual basis.



Team Roles

<p>Partner in Charge of Audit</p>	<p>Mr. Whitesides will have overall responsibility for excellent client service; he will work closely with the City’s management and the audit manager to ensure that all work is properly planned, executed, and completed. He will conduct entrance, exit, and interim work conferences with the City and will participate extensively in audit fieldwork and the review process.</p>
<p>Technical Consultant and Independent Review Partner</p>	<p>Mr. Westgate will provide technical consultation and review of accounting and auditing issues, and he will perform a final independent and objective review of the audited financial statements and reports.</p>
<p>Information Technology Audit Director</p>	<p>Mr. Sandstrum will perform or supervise the review of the City’s Information Technology (IT) Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAATs) or data analysis in consultation with the audit team. He will provide recommendations to strengthen the City’s IT Environment and IT-related controls. He will also assist with any IT-related issues, as deemed necessary by the audit team.</p>
<p>Audit Director</p>	<p>Mr. Smith will be responsible for planning and supervision of the audit. He will perform data analytics audit testing procedures, the review of workpapers, and report preparation. In addition, he will assist in managing the efficiency of the audits and operating within the time budget.</p>
<p>Senior Auditor</p>	<p>Ms. Congi will be primarily responsible for conducting and completing audit fieldwork along with staff auditors, and for assisting the audit manager with planning and supervision. She will keep the partner, audit director, and the City’s staff fully informed on the job status.</p>

Assurance for Staff Rotation

As a result of our commitment to client service, we typically do not have significant staff changes on our audit engagements. ***We staff our audit engagements to build client relationships. We do not use our clients as staff training grounds.*** If it did become necessary to implement staff changes on your audit, it would be discussed with you in advance, and we would obtain your approval. We feel that our philosophy in this area sets us apart from others who routinely churn staff assignments, placing inexperienced new staff in the field at the client’s expense.

C—Resumes – Qualifications for Firm Personnel

Beginning on the next page, the engagement team’s resumes provide more specific information for each individual, especially their participation in local government audits, and memberships in professional organizations.



RONALD D. WHITESIDES, CPA

Audit Partner
Chair of Audit Department
Member of Quality Control Team
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
rwhitesides@purvisgray.com

PROFILE

Education

University of Florida
1991, Master of Accountancy

Professional Credentials

CPA License – AC0025357
Member of AICPA, FICPA, and FGFOA

Years in Accounting: 32

Years with Firm: 30

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Alachua, Florida* (**ACFR**)
City of Atlantic Beach, Florida*
City of Bartow, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida*
City of Fort Myers, Florida*
City of Gainesville, Florida* (**ACFR**)
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida* (**ACFR**)
City of Keystone Heights, Florida*
City of Lake City, Florida*
City of Mount Dora, Florida* (**ACFR**)
City of Newberry, Florida* (**ACFR**)
City of Neptune Beach, Florida*
City of St. Augustine Beach, Florida*
City of Winter Springs, Florida
Town of Orange Park, Florida*

Counties

Alachua County, Florida* (**ACFR**)
Bradford County, Florida*
Flagler County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Nassau County, Florida* (**ACFR**)
Wakulla County, Florida*

School Board Experience

Alachua County District School Board*
Clay County District School Board*
Florida State University School

Other Governmental Entities

Alachua County Housing Authority*
Florida Court Clerks and Comptrollers, and
State Department of Revenue
Florida Gas Utility
Gainesville Regional Utilities
Office of the Auditor General of the State of Florida
University of Florida Division of Housing
University of Florida Division of Parking
Utilities Commission of New Smyrna Beach, Florida
Kissimmee Utility Authority

Ronald D. Whitesides, CPA

Audit Partner

Chair of Audit Department

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Alliance for Economic Development, Inc.
American Orchid Society, Inc.
Bates Realities – HUD Project
Central Florida Health Care, Inc.
Council for Economic Outreach, Inc.
Cris Collinsworth Foundation
FICPA Education Foundation, Inc.
FICPA Political Action Committee, Inc.
Florida Association of Court Clerks, Inc.
Florida Farm Bureau Federation and Subsidiaries
Florida Institute of Certified Public Accountants, Inc.
Florida Leadership and Educational Foundation, Inc.
Florida Rural Legal Services, Inc.
Florida State University Medical Facility Practice Plan, Inc.
Gainesville Area Chamber of Commerce, Inc.
Gainesville Golf and Country Club
Meridian Behavioral Healthcare, Inc. and Affiliates
National Center for Construction Education and Research
New Horizons Properties
Oak Hall Private School, Inc.
Ronald McDonald House of Gainesville, Inc.
Rural Health Care, Inc.
Santa Fe College Foundation
St. Johns River State College Foundation
Southeast Tissue Alliance, Inc.
Southern Legal Counsel, Inc.
Three Rivers Legal Services, Inc.
University of Florida College of Nursing Faculty Practice Association, Inc.
University of Florida College of Veterinary Medicine, Inc.
University of Florida Department of Housing
University of Florida Faculty Association, Inc.
University of Florida Law Center Association, Inc.
University of Florida Tissue Bank
University of Florida Transportation and Parking Services

Utility Experience

City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Bartow, Florida (E, W, S)
City of Fernandina Beach, Florida (W, S)
City of Fort Meade, Florida (E, G, W, S)
City of Green Cove Springs, Florida (E, W, S)
City of Jacksonville Beach, Florida (E, G, W, S)
Kissimmee Utility Authority (E)
City of Lake City, Florida (G, W, S)

City of Mount Dora, Florida (E, W, S)
City of Neptune Beach, Florida (W, S)
City of Newberry, Florida (E, W, S)
Florida Gas Utility (G)
Gainesville Regional Utilities, Florida (E, G, W, S)
Glades Electric Cooperative, Inc. (E)
Nassau County, Florida (W, S)
Peace River Electric Cooperative, Inc. (E)
Town of Orange Park, Florida (W, S)
Utilities Commission of New Smyrna Beach, Florida (E, W, S)
Withlacoochee River Electric Cooperative, Inc. (E)

Health Care Experience

Bridgeway Center, Inc.
Central Florida Health Care, Inc.*
Citrus Memorial Hospital
District 3 Community Health Purchasing Alliance, Inc.
Family Practice Medical Group, Inc.
Florida State University Medical Facility Practice Plan, Inc.
Marion-Citrus Mental Health Centers, Inc.*
Mental Health Services, Inc.*
Meridian Behavioral Healthcare, Inc.*
North Florida Regional Freestanding Surgery Center, L.P.
North Florida Regional GI Center, L.P.
Palms Medical Group
Rural Health Care, Inc.*
Southeast Tissue Alliance, Inc.
University of Florida College of Dentistry
University of Florida College of Nursing
University of Florida Tissue Bank, Inc.

Other Experience

Applied Management Consulting, Inc.
Applied Technology and Management, Inc.
Family Center Condominium Association, Inc.
Gulf Construction Services, L.P.
Jones, Edmunds and Associates, Inc.
Loncala, Inc.
Medical Arts Condominium Association, Inc.
M.M. Parrish Construction Company, Inc.
Parrish Construction Group, Inc.
Smith and Gillespie Engineers, Inc.
Tallahassee Diagnostic Imaging Center Partnership
Trade-PMR, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer



TIMOTHY M. WESTGATE, CPA

Audit Partner
Chair of Quality Control Team
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE

Education

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration,
Summa Cum Laude

Professional Credentials

CPA License – AC36053
Member AICPA, FICPA, and FGFOA
GFOA SRC Reviewer – GFOA Special
Committee for Certification of
Achievement for Excellence in Financial
Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Community Involvement

Past President – Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry Director
Member of the Knights of Columbus
General Board Member – Southeastern
Youth Fair

Years in Accounting: 24

Years with Firm: 20

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Deltona, Florida*
City of Leesburg, Florida*
City of Mt. Dora, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*
City of Ocoee, Florida*

Counties

Citrus County Hospital Board
Desoto County, Florida*
Marion County EMS Alliance
Marion County, Florida*
Marion County Hospital District
Marion County Law Library*

School Board Experience

Alachua County District School Board
and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and
Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board*
Lake County District School Board
and Internal Accounts*
Leon County School Board
and Internal Accounts*
Marion County District School Board
and Internal Accounts*

Utility Experience

City of Deltona, Florida (W, S)
City of Leesburg, Florida (E, W, S, G)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (E, W, S)
DeSoto County, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, W, S, G)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Annunciation Catholic School

Arnette House, Inc.*

Catholic Foundation for the Diocese of St. Augustine

Citrus Memorial Health System

Cornerstone School, Inc.

Corpus Christi Parish

Diocese of St. Augustine

Education Foundation of Marion County, Inc.

Epiphany Parish

Grace School of Ocala, Florida, Inc.

Holy Faith Parish

Holy Family Parish

Holy Spirit Parish & School

Hospice of Marion County, Inc.

Immaculate Conception Parish

Kids Central, Inc.*

LifeStream Behavioral Center, Inc.

Marion County Hospital District

Meridian Behavioral Healthcare, Inc.

Morning Star School

Munroe Regional Health System, Inc.

Our Lady Le Leche Mission and Shrine

Our Lady of Consolation

Our Lady of Good Counsel

Our Lady Star of the Sea Parish and School

Palmer Academy & Preschool

Partnership for Strong Families, Inc.*

Queen of Peace Parish and School

Rafiki Foundation

San Juan de la Cruz Mission

San Sebastian Parish

St. Augustine Parish

St. Edward Parish

St. Elizabeth Parish & School

St. Francis High School

St. Joseph Academy

St. Joseph Parish and School

St. John Parish

St. Luke Parish

St. Madeline Parish

St. Mary's Parish

St. Monica Parish

St. Patrick's Parish

St. Paul's Parish and School

The Centers, Inc.*

The Foundation for The Centers, Inc.

The Refuge, Inc.

St. Peter's Mission

St. Philip Neri Mission

St. William Parish

Village View Church and School

Mr. Westgate has additional experience working with numerous for-profit engagements not specifically named here, including construction, banking, employee benefit plans, and hospitality. This experience provides an additional depth to his audit experience, seeing multiple sides of business transactions and relationships with whom his many governmental clients work with throughout the year.

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer



KEVIN R. SMITH, CPA

Audit Director

PURVIS
GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
ksmith@purvisgray.com

PROFILE

Education

Florida State University
2010, BS, Accounting
2010, BS, Real Estate

Professional Credentials

CPA License – AC46869
Member of AICPA and FICPA

Years in Accounting: 13

Years with Firm: 11

SPEAKER/INSTRUCTOR

Accounting and Auditing for Utilities, 2014, In-House CPE
Using the Work of Others, 2013, In-House CPE
Fair Value Measurements, 2012, In-House CPE

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Cedar Key, Florida
City of Fernandina Beach, Florida*
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida*
City of Lake City, Florida*
City of Live Oak, Florida*
City of Mount Dora*
City of Neptune Beach, Florida*
City of Newberry, Florida*
Town of Bronson, Florida
Town of Orange Park, Florida*

Counties

Alachua County, Florida*
Bradford County, Florida*
Gadsden County, Florida*
Nassau County, Florida*

Other Governmental Entities

Alachua County Housing Authority*
Florida Gas Utility
Gainesville – Alachua County Regional Airport Authority
Gainesville Regional Utilities

School Board Experience

Alachua County District School Board*
Alachua County School Board Internal Accounts
Clay County District School Board*

Kevin R. Smith, CPA

Audit Director

EXPERIENCE SERVING CLIENTS

Utility Experience

Central Florida Electric Cooperative, Inc. (E)
Choctawhatchee Electric Cooperative, Inc. (E)
City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Fernandina Beach, Florida (W, S)
City of Green Cove Springs, Florida (E, W, S)
City of Jacksonville Beach, Florida (E, W, S)
City of Lake City, Florida (G, W, S)
City of Live Oak, Florida (W, S)
City of Neptune Beach, Florida (W, S)
City of Newberry (E, W, S)
Florida Gas Utility (G)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, G, W, S)
Kissimmee Utility Authority (E)
Nassau County, Florida (W, S)
Sumter Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)
Talquin Water and Wastewater, Inc. (W, S)
Town of Orange Park, Florida (W, S)
Utilities Commission New Smyrna Beach (E, W, S)

Non-Profit Experience

American Society for Metabolic and Bariatric Surgery, Inc.
Association for Institutional Research*
Florida 4-H Club Foundation, Inc.
Florida Association of Court Clerks, Inc.
Florida Health Professions Association, Inc.
Florida Medical Practice Plan, Inc.
Florida Sheriff Ranches, Inc.
Gainesville Golf and Country Club
Meridian Behavior Healthcare, Inc.*
Santa Fe Community College Foundation, Inc.
University of Florida College of Dentistry
University of Florida Veterinary Medicine, Inc.
Workforce Florida, Inc.*

Other Experience

Family Center Condominium Association, Inc.
North Florida Regional Medical Arts Condominium
Association, Inc.

***Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer



MICHAEL S. SANDSTRUM, CPA, CISA, CISM, CITP, CDPSE

IT Audit Director

PURVIS GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
msandstrum@purvisgray.com

PROFILE

Education

Auburn University
2002, Master of Business Administration (Graduated with Honors)
Wichita State University
1976, BA, Business Administration in Accounting (with a Minor in Political Science)

Professional Credentials

CPA License – AC39388 (Florida)
CPA License – 2087 (Mississippi)
Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Information Technology Professional (CITP)
Certified Data Privacy Solutions Engineer (CDPSE)

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)
Information Systems Audit and Control Association (ISACA)
Florida Government Finance Officers Association (FGFOA)

Previous Employers, 1977-2017

AuditWerx – Tampa, FL
CS&L CPAs – Bradenton, FL
Moody-Price, LLC – Baton Rouge, LA
Heavy Quip – Jackson, MS
Horton and Associates CPAs – Jackson, MS

Years Auditing Information Systems: 46

Years with Firm: 6

PROFESSIONAL PROFILE

Michael has extensive experience in accounting, auditing, IT auditing, security management, and consulting, both in public accounting and private industry sectors. He has held positions as Technology Director, Senior Audit Manager, Tax Manager, Programmer, Systems Analyst, Chief Information Officer, and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, Attestation engagements, as well as GAAS financial audit risk assessments.

Michael is responsible for IT risk assessment/audit function for Purvis Gray. This responsibility includes conducting the IT risk assessments for school boards, counties, municipalities, and not-for-profit organizations. In addition, he is responsible for managing SOC 1 and SOC 2 engagements for cloud organizations, data centers, and a child support processor for the State of Florida.

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2	FISMA
SOC 1 Type 1 and Type 2	NIST
SOC Readiness Engagements	Financial and IT Controls
Information Technology General Controls Examinations	HIPAA
DHSMV David System Examinations	GLBA
Client Development	COBIT
IT Security Controls Auditing	Business Processes Analysis
IT SOX Auditing	Data Mining & Reporting
Industry Experience:	EDI/XML
Healthcare	Cloud Integration
Local Governments	Security Management & Compliance
Banking	IDEA Audit and Data Analytics Software
Claims Processing	AS/400
Manufacturing	Linux
Distribution	Mainframe
Cloud Providers	Windows
Data Centers	SQL
Non-Profit	Oracle
Information Security – Consulting	CaseWare Audit Software
Privacy Assessments and Consulting	Citrix
Risk Assessments	ERP Systems
Agreed Upon Procedures	



KIMBERLY R. CONGI

Senior Auditor

PURVIS
GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
kcongi@purvisgray.com

PROFILE

Education

University of North Florida
2020, MAcc, Accounting
2020, BBA, Accounting

Professional Credentials

Member of AICPA, FICPA, and FGFOA

Years in Accounting: 4

Years with Firm: 4

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida
City of Fernandina Beach, Florida
City of Gainesville, Florida
City of Neptune Beach, Florida (W, S)
City of Mount Dora, Florida
Town of Orange Park, Florida

Counties

Alachua County, Florida*
Bradford County, Florida*
Gadsden County, Florida
Nassau County, Florida*

Other Governmental Entities

Gainesville-Alachua County Regional Airport Authority*

School Board Experience

Alachua County District School Board Internal Accounts

Non-Profit Experience

Florida Farm Bureau Federation
Florida Leadership Education Foundation
Florida Health Professions Association
Florida Veterinary Medicine Faculty
LifeSouth Community Blood Centers
Meridian Behavioral Healthcare*
National Center for Construction Education and Research
North Florida Gastrointestinal Center
TREC Foundation

Other Entities

The Diocese of St. Augustine, Inc.

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

D—Documentation to Conduct Audits in the State of Florida

Firm License



Evidence of Doing Business in the State of Florida

2024 LIMITED LIABILITY PARTNERSHIP ANNUAL REPORT
FEE IS \$25.00! REPORT DUE BY SEPTEMBER 25, 2015

SECRETARY OF STATE
FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

REGISTRATION # LLP050003268
1. Name and Mailing Address
PURVIS, GRAY AND COMPANY, LLP
222 NE 1ST STREET
GAINESVILLE, FL 32601

LLP #
LLP240001782-2
06/12/24--01033--005 **\$86.25

CR2E029 (2/10)

2. New Mailing Address, if Applicable:
Suite, Apt#, etc.
City State Zip Code

4. New Principal Office Address, if Applicable:
Suite, Apt#, etc.
City State Zip Code

3. Federal Employer Identification Number
59-0548468

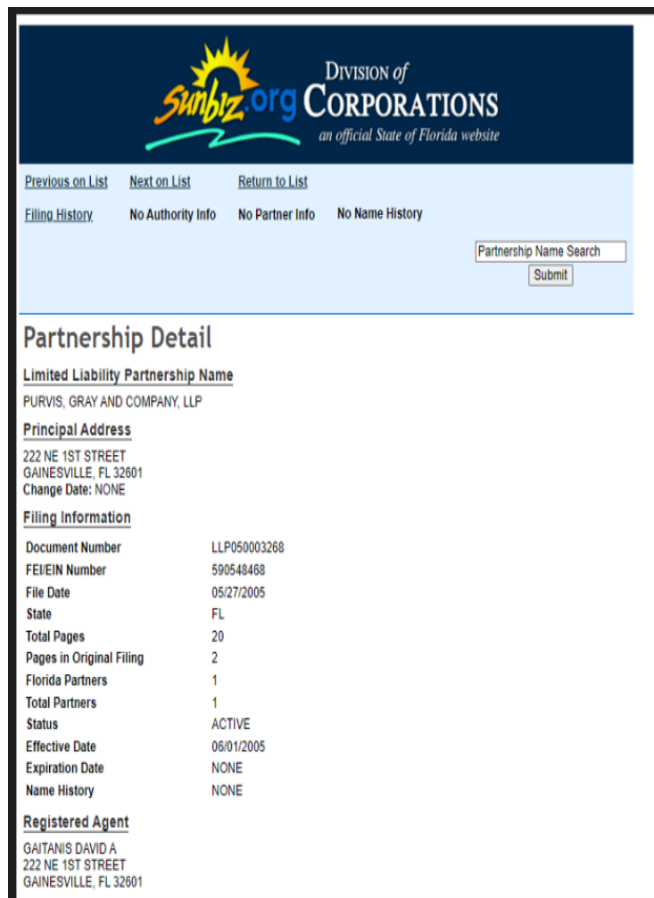
6. Certificate of Status Desired:
 \$8.75 Additional Fee Required

7. Name and Address of Registered Agent:
GAIATANIS, DAVID A
222 NE 1ST STREET
GAINESVILLE, FL 32601

8. New Name and/or Address of Registered Agent:
Name
Street Address (P.O. Box Number is Not Acceptable)
City State Zip Code

9. New Registered Agent's Signature, if Changed
The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.
SIGNATURE: _____ Date

10. General Partner's Signature (REQUIRED)
The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.
SIGNATURE: David A. Gaitanis Date: 5/2/24 352-378-2401
E-mail Address: David@purvisgray.com WILSON
JUN 12 2024



Audit Team Members’ Licenses



E—Continuing Professional Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. As members of the Government Audit Quality Center (GAQC) of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments. Beginning on the next page, we have provided a list of continuing education courses of your audit team members taken in the past three years.

We utilize an automated CPE tracking system, Prolaera, to ensure compliance with continuing professional education requirements. The Prolaera platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It automatically calculates CPE hours and requirements, stores completion certificates, and creates renewal reports.

We place significant value on staff training, particularly in the governmental industry. Purvis Gray is consistently the best represented accounting firm at the FGFOA Annual Conference because all of our governmental auditors, senior level and above, attend. We also attend and often speak at local FGFOA Chapter meetings and host an in-house CPE day each year. This training allows our staff to keep up with industry and regulatory changes, and best practices.

Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge.

Ronald D. Whitesides, CPA

CPE Credits

Mr. Whitesides is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2024

- ▶ GFOA Annual Conference—Finance—Casey Newton
- ▶ GFOA Annual Conference—Rethinking Financial Reporting
- ▶ GFOA Annual Conference—Close But No Cigar: Common Errors Identified in GFOA’s Awards Program
- ▶ GFOA Annual Conference—Personal Development—David Brooks
- ▶ GFOA Annual Conference—Accounting and Auditing Year in Review
- ▶ GFOA Annual Conference—Looking in the Mirror: Reflections on Different Leadership Styles
- ▶ GFOA Annual Conference—Not Getting Any Easier: Ongoing Difficulty with Reporting for Pensions
- ▶ GFOA Annual Conference—Risky Business: What’s the Right Amount of Reserves?
- ▶ GFOA Annual Conference—Finance—Rana Foroohar
- ▶ GFOA Annual Conference—Year in Washington, DC: Federal Updates
- ▶ GFOA Annual Conference—The Who, What, Where, and When of Budgeting
- ▶ GFOA Annual Conference—Touch all the Bases: Tips for Hitting Your 2024 Single Audit Out of the Park
- ▶ FGFOA Conference—Single Audit Updates and More
- ▶ FGFOA Conference—Auditor General
- ▶ FGFOA Conference—Internal Controls in Government
- ▶ FGFOA Conference—Legislative Update
- ▶ FGFOA Conference—Common Audit Findings
- ▶ FGFOA Conference—Financial Reporting challenges
- ▶ FGFOA Conference—Economic Update
- ▶ FGFOA Conference—Self-Funded Health
- ▶ FGFOA Conference—Opening General Session
- ▶ FGFOA Conference—GASB Hot Topics
- ▶ FGFOA Conference—GASB Update: Enough

2023

- ▶ AICPA – Accounting Governmental
- ▶ Becker Professional Education – Single Audit Quality Focus on Designing and Performing Test of Control
- ▶ Becker Professional Education – Yellow Book and Single Audit Update - 2023
- ▶ Excel University – 5 Microsoft Excel Tips
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs
- ▶ BDO USA – SA 2023 Yellow Book Trends and Issues
- ▶ BDO USA – SA 2023 Reporting Compliance Requirement Trends and Issues
- ▶ BDO USA – SA 2023 Determining and Designing Testing for Applicable Compliance Requirements
- ▶ BDO USA – SA 2023 Single Audit Sampling for Compliance Requirement Latest Issues and Trends
- ▶ BDO USA – SA 2023 Major Program Determination
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – RFPs, RFIs, and RFQs
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ FGFOA 2023 Annual Conference – New Frontiers in Intelligent Technologies
- ▶ Surgent McCoy CPE, LLC – How to Account for Internal Use Software Arrangements (IUSA)
- ▶ Surgent McCoy CPE, LLC – Latest Developments in Government and Non-Profit Accounting and Auditing
- ▶ PGC Winter Session

2022

- ▶ AICPA – Pandemic Related Single Audit Issues and Other Single Audit Updates
- ▶ AICPA – GASB’s Lease Standard: Are You Ready?
- ▶ BDO – Break Your Data Out of Data Jail and Set Your Firm Free for Growth
- ▶ BDO – Opening General Session
- ▶ BDO – Assurance Practice Leaders Meeting
- ▶ BDO – Innovation in the Profession
- ▶ BDO – Drive Revenue with New Technology and Tools
- ▶ BDO – Pulse of the Managing Partner
- ▶ BDO – Process Improvement Strategies to Increase Firm Capacity and Profit
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – GASB 87
- ▶ FGFOA – GASB Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update

Timothy M. Westgate, CPA

CPE Credits

Mr. Westgate is in full compliance with the continuing educational requirements set forth under the U.S. Government Accountability Office (GAO) and *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2024

- ▶ FGFOA – Generative AI and Automation
- ▶ GFOA Nature Coast Chapter – GASB Update 100, 101, 102 and Beyond
- ▶ GFOA Nature Coast Chapter – Lessons Learned from Implementing GASB 96
- ▶ GFOA Nature Coast Chapter – Fraud in Government
- ▶ GFOA Nature Coast Chapter – Economic Update and Fixed Income
- ▶ FGFOA—Lessons Learned from Implementing GASB 96 et al.
- ▶ FGFOA—Rating Agencies FAQs
- ▶ FGFOA—Auditor General
- ▶ FGFOA—Internal Controls in Government
- ▶ FGFOA—Legislative Update
- ▶ FGFOA—Current Market Conditions
- ▶ FGFOA—Economic Update
- ▶ FGFOA—Introduction to Govt Acct
- ▶ FGFOA—Opening General Session
- ▶ PGC—Employee Benefit Plan Training SAS 145

2023

- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – DOE: Federal Grants (Audits and Improper Payments)
- ▶ FSFOA 2023 Spring Conference – DOE: Cost Report
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – Internal School Audits
- ▶ FSFOA 2023 Spring Conference – GASB 34 - The Long and Short of IT
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ BDO USA – Audits of Defined Benefit Plans
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ AICP – Update Audit Primer: Auditing For-Profit Entities Receiving Provider Relief Funds
- ▶ FSFOA – Legislative Update
- ▶ FSFOA – Florida Department of Education Update
- ▶ FSFOA – ERPs Integrating with Your Bank
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General
- ▶ FSFOA – FTE/Scholarships
- ▶ FSFOA – FLSA in the School Systems
- ▶ FSFOA – Strategies to Minimize School Bookkeeper Turnover
- ▶ FSFOA – All Things Internal Accounts
- ▶ FGFOA – Opening General Session: Prepare to Be Positive
- ▶ FGFOA – GASB Update
- ▶ FGFOA – GASB 87 Economic
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Exploring Self Insurance and Other Risk Strategies
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps for GFOA COA Award Program
- ▶ FGFOA – CARES Act
- ▶ FGFOA – Common Audit Findings
- ▶ FSFOA – Annual Comprehensive Financial Report (Instructor Credit)
- ▶ CPAAcademy.org – The Fundamentals of ASC 842, Compliance
- ▶ AICPA – Peer Review Must Select Industry Update: Employee Benefit Plans

Kevin R. Smith, CPA

CPE Credits

Mr. Smith is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2024

- ▶ FGFOA—Economic Update
- ▶ FGFOA—Financial Reporting Challenges
- ▶ FGFOA—Introduction to Govt Acct
- ▶ FGFOA—Opening General Session
- ▶ FGFOA—Auditor General
- ▶ FGFOA—Common Audit Findings
- ▶ FGFOA—Internal Controls in Government
- ▶ FGFOA—Legislative Update
- ▶ Becker—FASAB: Federal Accounting and Reporting Annual Update
- ▶ Becker—Auditing Contingencies
- ▶ Becker—Fraud in the Construction Industry, Part I
- ▶ Becker—Accounting Update 2024
- ▶ Becker—Fraud in Construction Industry, Part 2
- ▶ Becker—Auditing Update 2024

2023

- ▶ Becker Professional Education – Improper Payments Legislation and Mitigation
- ▶ Becker Professional Education – Fraud and Abuse in Non-Profit and Government Environments
- ▶ Becker Professional Education – Federal Government Contracting Unallowable Costs
- ▶ BDO USA LLP – ASC 842 Leases Private Company Implementation Considerations
- ▶ Becker Professional Education – Yellow Book and Single Audit Update - 2023
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Broadband and Infrastructure Programs
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ PGC Winter Session – SAS 145 Understanding the Entity and its Environment
- ▶ PGC Winter Session – Examination Engagements (in Conjunction with an Audit)
- ▶ PGC Winter Session – CaseWare Connector
- ▶ PGC Winter Session – SAS 142 Audit Evidence
- ▶ PGC Winter Session – Quality Control and Peer Review
- ▶ PGC Winter Session – Mastering Soft Skills for Workplace Success
- ▶ PGC Winter Session – Governmental Accounting 101 and GASB 34 Conversions
- ▶ PGC Winter Session – SAS 143 Auditing Accounting Estimates
- ▶ PGC Winter Session – Developing and Using Analytics in an Audit
- ▶ PGC Winter Session – SOC Reports (Use in an Audit)

2022

- ▶ UltimateCPE – Current Developments Accounting and Financial Reporting 2022
- ▶ UltimateCPE – Auditing Developments 2022
- ▶ UltimateCPE – Governmental Auditing Standards 2022
- ▶ CPAAcademy.org – The Fundamentals of ASC 842 Compliance

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA, CDPSE

CPE Credits

Mr. Sandstrum is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2024

- ▶ ACIPA – AICPA Town Hall Series (1/4; 3/21/ 4/4)
- ▶ ISACA – 2024 Technology Predictions Panel Discussion
- ▶ ISACA – The State of Privacy 2024
- ▶ AICPA – Emerging Trends in Today’s Cybersecurity Landscape
- ▶ ISACA – Risk Management in Tech
- ▶ AICPA – Town Hall Series
- ▶ ISACA – PCI DSS 4.0 Changes
- ▶ Secure World Digital – A Technical Drive into AI for Cybersecurity
- ▶ Secure World Digital – Beyond Marketing Jargon: A Technical Dive into AI Cybersecurity
- ▶ ISACA – What the SEC Rules Actually Mean to Cybersecurity Professionals
- ▶ AICPA – The Ultimate SOC Reporting & Assurance Webinar for Tech-Savvy CPAs
- ▶ AICPA – Specialized Knowledge
- ▶ ISACA – What the SEC Rules Actually Mean to Cybersecurity Professionals
- ▶ AICPA – Town Hall Series Specialized Knowledge
- ▶ ISACA – Strategic Vulnerability Prioritization for Enhancing Risk Management

2023

- ▶ AICPA Town Hall Series – Specialized Knowledge
- ▶ AICPA Town Hall – Trends and Best Practices in Cybersecurity
- ▶ ISACA – The State of Privacy 2023
- ▶ Surgent – What You Need to Know About ASC 842, Leases
- ▶ ISACA – Using COBIT 2019 to Develop an IT Audit Plan Webinar
- ▶ ISACA – Unlocking Data Driven Decisioning for Security Operations
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ AICPA – FCPA Overview, Case Studies, and How to Leverage Data Analytics to Identify High Risk Transactions
- ▶ BDO USA – What to Know: Recent Changes to SOC 1 Guide
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – Benefits of Moving to the Cloud
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Update on the Latest Banking Technologies
- ▶ FGFOA 2023 Annual Conference – Cybersecurity in the Remote Environment
- ▶ AuditBoard – Navigating the AI Act Preparing for the Challenges of the Latest EU Regulations
- ▶ ISACA – Time Matters Proactively Prepare for and Respond Faster to Business Disruptions
- ▶ ISACA – Virtual Summit 2023: Building a Viable Cybersecurity Program
- ▶ PGC – SAS 145 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatements
- ▶ PGC – Examination Engagements (in Conjunction with an Audit)
- ▶ PGC – CaseWare Connector
- ▶ PGC – SAS 142 Audit Evidence
- ▶ PGC – Quality Control and Peer Review
- ▶ PGC – Mastering Soft Skills for Workplace Success
- ▶ PGC – Governmental Accounting 101 and GASB 34 Conversions
- ▶ PGC - SAS 143 Auditing Accounting Estimates
- ▶ PGC – Developing and Using Analytics in an Audit
- ▶ PGC – SOC Reports (Use in an Audit)
- ▶ PGC Winter Session

2022

- ▶ AICPA – Town Hall Series
- ▶ ISACA – Virtual Summit Data Protection in an Evolving World on Demand
- ▶ ISACA – Bringing Privacy to the Security Table
- ▶ ISACA – Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy
- ▶ FGFOA – Legislative Review
- ▶ AICPA – Cyber Breach: Choose Your Own Response
- ▶ AuditBoard – Third-Party Risk Management - What You Don’t Know Today Can Hurt You
- ▶ AuditBoard – Continuous Monitoring at Scale: The Future of Security Compliance
- ▶ AuditBoard – Opportunity Knocks: Turning Digital Risk into Your Competitive Advantage
- ▶ BDO – What Asset Management Professionals Need to Know About System and Organization Controls Reports
- ▶ ISACA – Software Composition Analysis for Managing Security and Licensing Risks
- ▶ FGFOA – Cybersecurity for Operations Based Departments
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update

KIMBERLY R. CONGI

CPE Credits

Ms. Congi is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2024

- ▶ FGFOA—GASB Hot Topics
- ▶ FGFOA—GASB Update
- ▶ FGFOA—Disaster Reimbursement
- ▶ FGFOA—Financial Reporting Challenges
- ▶ FGFOA—Introduction to Govt Acct
- ▶ FGFOA—Opening General Session
- ▶ FGFOA—Auditor Genera
- ▶ FGFOA—Common Audit Findings
- ▶ FGFOA—Internal Controls in Government
- ▶ FGFOA—Financial Condition
- ▶ FGFOA—Single Audit Updates and More

2023

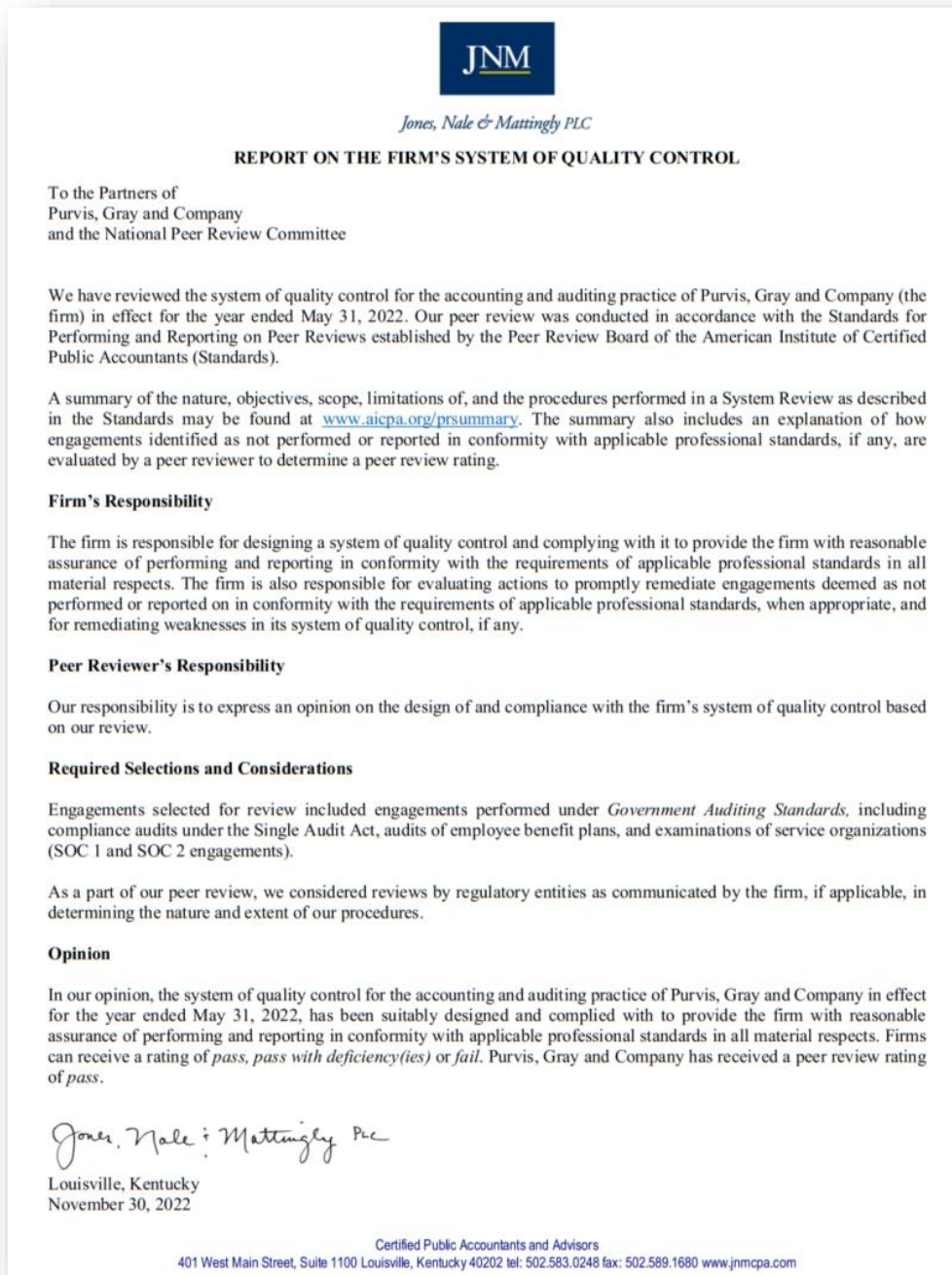
- ▶ BDO USA – ASC 842 Leases Private Company Implementation Considerations
- ▶ FGFOA North Central Chapter – Planning for the Disaster Being Successful in the Crisis
- ▶ FGFOA North Central Chapter – Governmental Budgeting Concepts Old and New
- ▶ FGFOA North Central Chapter – Breaking the Barriers Becoming and Employer that Embraces Skill
- ▶ FGFOA North Central Chapter – Economic Update for Local Government
- ▶ BDO USA LLP – Audits of Defined Benefit Plans
- ▶ BDO USA LLP – Control Risk Assessment Workshop and Capstone
- ▶ BDO USA LLP – New Hire Audit Documentation and Records Retention
- ▶ BDO USA LLP – Embracing and Applying ADA and the New World of Auditing
- ▶ Becker Professional Education – Fraud and Abuse in Non-Profit and Government Environments
- ▶ BDO USA LLP – EBP Fundamentals Part I (Understanding EBPs)
- ▶ Becker Professional Education – Federal Government Contracting - Contract Fraud
- ▶ Becker Professional Education – Yellow Book and Single Audit Update - 2023
- ▶ Becker Professional Education – Single Audit Quality Focus on Designing
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topic
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Broadband and Infrastructure Programs
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – RFPs, RFIs, and RFQs
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ FGFOA 2023 Annual Conference – New Frontiers in Intelligent Technologies
- ▶ PGC Winter Session

2022

- ▶ FGFOA – North Central Chapter Meeting and CPE
- ▶ BDO – Current Trends and Issues in Industries
- ▶ BDO – FASB Update
- ▶ BDO – Annual Government Auditing Standards Update
- ▶ BDO – Audit Quality - Lessons Learned
- ▶ BDO – Recent Changes in Risk Assessment Methodology
- ▶ BDO – Auditing Pensions and OPEB
- ▶ BDO – GASB Update
- ▶ BDO – Data Analytics in the NFP Environment
- ▶ BDO – Leases - NFP Considerations
- ▶ BDO – Auditing Stimulus Funding
- ▶ BDO – Government Audit Quality Center Update
- ▶ BDO – Matching, Level of Effort, and Earmarking - What You Need to Know
- ▶ BDO – Eligibility - What You Need to Know
- ▶ BDO – Foundation of Indirect Costs - What You Need to Know
- ▶ BDO – User’s Guide to Performing Component Unit Determinations
- ▶ BDO – GASB 87, Leases - Statement Overview and Implementation Considerations
- ▶ BDO – Private Foundations - Excise Taxes
- ▶ Becker – Accountants’ Responsibilities Regarding Fraud, Part 1
- ▶ Becker – Accountants’ Responsibilities Regarding Fraud, Part 2
- ▶ FGFOA – Fraud in Florida
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – GASB 87 Implementation Update
- ▶ FGFOA – Introduction to Governmental Accounting
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – On the Defense: Solutions to Prevent and Detect Fraud
- ▶ BDO – Applying the New Leasing Standard

F—Quality Control/Peer Review

Purvis Gray is a member of the AICPA’s Governmental Audit Quality Center (GAQC). Our firm places high priority on its quality control and has successfully undergone a peer review made by the AICPA at least every three years since 1979. Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team. We have included our most recent 2022 Peer Review Report, which includes a pass rating, with no letter of comments, the highest level obtainable.



G—Independence

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the City and any of its component units, as defined in the U.S. Government Accountability Offices' *Government Auditing Standards* and Generally Accepted Auditing Standards.

We have had no professional relationships involving the City. In addition, we have no knowledge of existing business or personal relationships between the firm, its partners, and employees, or any employee of the City.

We confirm that we will give the City written notice of any professional relationships entered into involving the City, or any of its agencies or component units, during the period of this agreement. There is no joint venture or consortium proposed.

H—Location of Office

Your audit will be conducted primarily from our Gainesville office with assistance from other offices as needed.

I—Description of Any Regulatory Action**No Record of Substandard Work**

Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past ten years by state regulatory bodies or professional organizations.

No Disciplinary Action

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions in the past ten years.

No Litigation Against the Firm

There are no pending lawsuits against Purvis Gray, nor has there been any audit-related litigation within the last ten years.

J—Forms

FORMS
LETTER OF INTEREST FORM

**(This form must be completed and included in bid submittal under TAB 1
or the Response will be determined to be Non-Responsive)**

RESPONDENT:

The undersigned, as Respondent, hereby declares and certifies that the only person(s) or entities interested in this Letter of Interest as principal(s), or as persons or entities who are not principal(s) of the Respondent but are substantially involved in performance of the Work, is or are named herein, and that no person other than herein mentioned has any interest in this Letter of Interest or in the Agreement to be entered into; that this Letter of Interest is made without connection with any other person, company, or parties submitting a Letter of Interest; and that this Letter of Interest is in all respects fair and in good faith without collusion or fraud.

Respondent represents to the City that, except as may be disclosed in an addendum hereto, no officer, employee or agent of the City has any interest, either directly or indirectly, in the business of Respondent to be conducted under the Agreement, and that no such person shall have any such interest at any time during the term of the Agreement, should it be awarded to Respondent.

Respondent further declares that it has examined the Agreement and informed itself fully in regard to all conditions pertaining to this solicitation; it has examined the specifications for the Work and any other Agreement documents relative thereto; it has read all of the addenda furnished prior to the Letter of Interest opening, as acknowledged below; and has otherwise satisfied itself that it is fully informed relative to the Work to be performed.

Respondent agrees that if its Letter of Interest is accepted and an Agreement negotiated with the City, Respondent shall contract with the City in the form of the attached Agreement and shall furnish everything necessary to complete the Work in accordance with the time for completion specified in the Agreement and shall furnish the required evidence of the specified insurance.

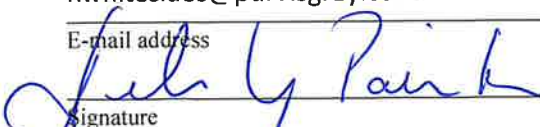
Acknowledgment is hereby made of the following addenda (identified by number) received:

Addendum No.	Date	Addendum No.	Date
1	7/24/2024	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Purvis, Gray and Company, LLP
 Respondent (firm name) _____ Date 7/25/2024
 222 NE 1st Street, Gainesville, Florida 32601

Address
 Rwhitesides@purvisgray.com

E-mail address _____ Telephone number 352.378.2461


 Signature _____ Telephone number
 Helen Y. Painter, CPA, Partner 352.378.2505

Typed name and title _____ Fax number _____

CERTIFICATE AS TO CORPORATION

(This form must be completed and included in Letter of Interest submittal under TAB 1 or the Response will be determined to be Non-Responsive)

Limited Liability Partnership

The below ~~Corporation~~ is organized under the laws of the State of Florida; is authorized by law to respond to this Request for Qualifications and perform all work and furnish materials and equipment required under the Agreement and is authorized to do business in the State of Florida.

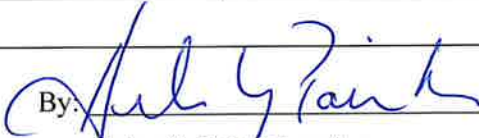
Partnership

~~Corporation~~ name: Purvis, Gray and Company, LLP

Address: 222 NE 1st Street, Gainesville, Florida 32601


Registration No.: Division of Corporations Document #: LLP050003268; FEIN: 590548468

Registered Agent: David A. Gaitanis

By: 

Helen Y. Painter, CPA, Partner
(Official title)

~~N/A~~
(Affix corporate seal)

Attest: 
~~(Secretary)~~ Administrative Supervisor

The full names and business or residence addresses of persons or firms interested in the foregoing Letter of Interest as principals or officers of Respondent are as follows (specifically include the President, Secretary, and Treasurer and state the corporate office held of all other individuals listed):

David A. Gaitanis, CPA, Managing Partner - 222 NE 1st Street, Gainesville, Florida 32601

Ryan M. Tucker, CPA, Partner, Secretary - 443 East College Avenue, Tallahassee, Florida 32301

Ronald D. Whitesides, CPA, Partner, Audit Department Chair - 222 NE 1st Street, Gainesville, Florida 32601

Steven T. Lee, CPA, Partner, Tax Department Chair - 2347 SE 17th Street, Ocala, Florida 34471

Identify any parent, subsidiary, or sister corporations involving the same or substantially the same officers and directors that will or may be involved in performance of the Project, and provide the same information requested above on a photocopy of this form.

N/A

If applicable, attach a copy of a certificate to do business in the State of Florida, or a copy of the application that has been accepted by the State of Florida to do business in the State of Florida, for the Respondent and/or all out-of-state corporations that are listed pursuant to this form.

AFFIDAVIT AS TO NON-COLLUSION

(This form must be completed and included in in the Letter of Interest Submittal under TAB 1 or the Response will be determined to be Non-Responsive)

STATE OF FLORIDA

COUNTY OF MARION

I, the undersigned, Helen Y. Painter, CPA, being first duly sworn, depose and say that:

1. I am the owner or duly authorized officer, representative, or agent of:
Purvis, Gray and Company, LLP

the Respondent that has submitted the attached Letter of Interest.

2. The attached Letter of Interest is genuine. It is not a collusive or sham Letter of Interest.

3. I am fully informed respecting the preparation and contents of, and knowledgeable of all pertinent circumstances respecting the attached Letter of Interest.

4. Neither Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Respondent, firm, or person to submit a collusive or sham Letter of Interest in connection with the Agreement for which the attached Letter of Interest has been submitted, or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement, collusion, communication, or conference with any other Respondent, firm, or person to fix the price or prices in the attached Letter of Interest of any other Respondent, or to fix any overhead, profit, or cost element of the Letter of Interest prices or the Letter of Interest price of any other Respondent, or to secure through collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any other person interested in the proposed Agreement.

5. No official or other officer or employee of the City, whose salary or compensation is payable in whole or in part by the City, is directly or indirectly interested in this Letter of Interest, or in the supplies, materials, equipment, work, or labor to which it relates, or in any of the profits therefrom.

Signature: *Helen Y Painter*

Title: Partner

Subscribed and sworn to before me this 25 day of July, 2024.

Notary Public, State of FLORIDA at Large

My commission expires: 4/21/2027

(SEAL)

[Handwritten Signature]



DRUG-FREE WORKPLACE FORM

(This form is required only in the event of a tie score; however, it may be included in the Letter of Interest Submittal under TAB 1)

The Respondent, (business name) Purvis, Gray and Company, LLP, in accordance with Section 287.087, F.S., hereby certifies that Respondent does the following:

1. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Notifies employees, via the statement specified in paragraph 1, above, that, as a condition of working on the contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or *nolo contendere* to, any violation of Chapter 893, F.S., or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five days after such conviction.
3. Gives each employee engaged in providing the contractual services that are under bid a copy of the statement specified in paragraph 1, above.
4. Informs employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations
5. Imposes a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, F.S.

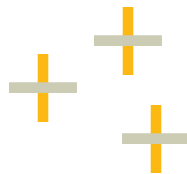
As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

By: 

Title Helen Y. Painter, CPA, Partner

Date: 7/25/2024

TAB 2—TECHNICAL APPROACH



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

A—Scope of Work

We have received your RFQ Number 24056 for *Annual Independent Financial Auditing Services*. We understand the Scope of Work, Exhibit A to be performed and give you our commitment to meet or exceed the performance specifications and time requirements stated in the RFQ.

B—Scope of Required Services

Purvis Gray will provide auditing services for the General Purpose financial statements and the financial statements for the City's Community Redevelopment Agency in conformity with Generally Accepted Accounting Principles. These audits will be for the fiscal year ending September 30, 2024, and the two (2) subsequent fiscal years, with options to renew. In addition, we understand at the discretion of the City, we will perform an audit of the financial statements for the City's Public Employees' Retirement System.

Purvis Gray agrees to meet or exceed the following performance specifications. The audit will be performed in compliance with the requirements of the following:

- ▶ Section 218.39, Florida Statutes, and any other applicable Florida Statutes.
- ▶ Rules of the Florida Department of Financial Services.
- ▶ *Rules of the Auditor General*, State of Florida, Chapter 10.550.
- ▶ Audits of State and Local Governmental Units, issued by the American Institute of Certified Public Accountants.
- ▶ Codification of Governmental Accounting and Financial Reporting Standards-Governmental Accounting Standards Board.
- ▶ *Government Auditing Standards* issued by the Comptroller General of the United States.
- ▶ Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget (as superseded by 2 CFR Part 200 Uniform Guidance).
- ▶ Federal Single Audit Act of 1984 and Amendments of 1996.
- ▶ Florida Single Audit Act (Section 215.97, Florida Statutes).
- ▶ Statements on Auditing Standards (GAAS). Any other applicable federal, state, local regulations or professional guidance not specifically listed above, as well as any additional requirements, which may be adopted by these organizations in the future.
- ▶ Chapter 27 of the Florida Statutes - Local Government Criminal Justice Trust Fund.
- ▶ Section 216.349, Florida Statutes - Compliance with Laws, Regulations, Contracts, Grants Related to State Grants or Grants-in-Aid.
- ▶ Any other applicable federal, state, local regulations or professional guidance not specifically listed above, as well as any additional requirements, which may be adopted by these organizations in the future.

In addition to the above, we have read, understand, and agree with items 2 through 25 as stated in "Exhibit A - Scope of Work", pages 46-49 of your RFQ.

C—New Client Transition

Our clients remark on the ease of our transition with minimal disruption and investment of management's time. A smooth transition is important to the City and Purvis Gray. Upon selection to be the City's auditors, we will perform our formal due diligence and client acceptance procedures. This includes reviewing the prior auditor's workpapers after notification by the City. Once complete, we will issue an engagement letter formalizing the requested services.

We will schedule planning meetings with both Management and Those Charged with Governance. The intent of these meetings is to define roles and expectations for the audit. During these meetings we will also discuss specific accounting, financial reporting, and significant transactions that have occurred during the year.

Finally, we will develop specific performance measures and timelines to ensure mutual understanding of the audit process. During this time we provide our first-year “permanent file” and financial reporting cycle documentation requests. Requests will utilize our Suralink workflow software. This software provides the ability for the secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information.

Normally, there is significant additional time involved in the first year of an audit regarding the review of predecessor audit workpapers, setting up of permanent files, trial balances, financial statement mapping, and documenting internal controls. We do not bill for this time as an investment in our professional relationship. Because of our knowledge and experience in auditing governmental entities, we anticipate a smooth transition in getting up to speed on your operations.

D—Technical Assistance and Advice

We understand that your staff may not have time to devote to researching each new accounting standard issued by the GASB. Since we work with many governmental entities each year, we stay abreast of new accounting standards as they are issued and typically provide our clients with training and assistance implementing the new standards.

We do not bill clients for those discussions and training opportunities. If we are requested to assist in the actual implementation of a new standard, we will discuss with you in advance the estimated time required to complete the project and cost to do so. Following are areas that often result in some level of assistance from our auditors:

Single Audits

Single audits add a layer of complexity to audit engagements, especially when new programs are introduced, such as the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, which has provided \$350 billion to state, local and tribal governments across the country. Ensuring the schedule of expenditures of federal awards and state financial assistance is accurate and complete, selecting major programs and direct and material compliance requirements, and evaluating and testing compliance and internal controls over compliance can sometimes be cumbersome for the auditor and auditee. However, when a Single Audit is required, we staff the engagement with a Single Audit Specialist that is well versed in single audits and the Uniform Guidance and *Florida Single Audit Act*, and the respective compliance supplements. We avoid potential audit problems in this area with experienced staff and appropriate planning and communication with your management team prior to commencement of audit testing.

New GASB Pronouncements

Implementing a new accounting standard can be a challenge to many of our clients. Since our firm specializes in governmental auditing, we remain knowledgeable about current and proposed standards and will discuss new standards with the City’s personnel well in advance of implementation to avoid surprises and the sudden disruption they may cause.

We regularly speak at governmental accounting conferences around the state including those of AGA and FGFOA. Our partners and managers are actively involved in the FICPA and FGFOA local government committees, including those that respond to GASB exposure drafts. Our membership in the AICPA Governmental Quality Control Center helps provide resources regarding new accounting and auditing pronouncements affecting our local governmental clients. Our auditors are up to date on all proposed pronouncements and other cutting-edge issues facing your industry and are able to provide seasoned advice and assistance as needed.

Due to our extensive governmental industry experience and valued relationship with all our clients, we can help maximize efficiency in the implementation of new accounting standards. Sometimes that may be as simple as providing a template or connecting the City to other entities that have similar characteristics; other times it may be providing our own resources to assist with implementation or additional training on the subject.

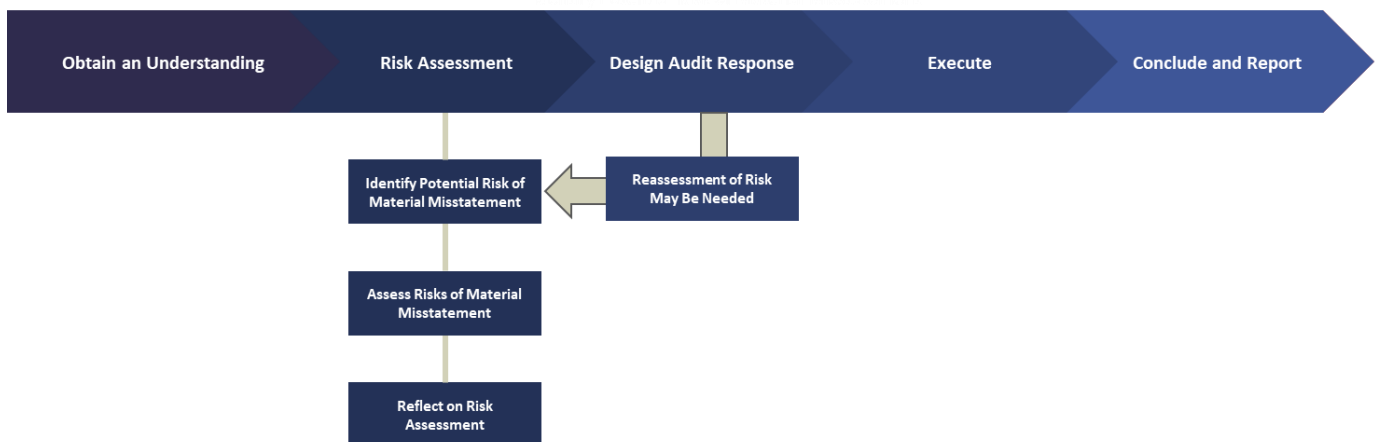
Other Matters

We obtain a thorough understanding of the entity at the commencement of the audit and hold entrance conferences with management to discuss any changes or anticipated issues. Communication and preparation are key to ensuring that any anticipated audit complexities do not become problems.

E—Specific Audit Approach

Audit Methodology

As a Purvis Gray client, the City will benefit from our audit methodology, which combines professional judgment from responsive partners with industry and technical experience with a risk-based audit approach, audit innovation through advanced technologies and data analytics, and a continuous focus on audit quality. The audit approach depicted below integrates advanced technologies for efficiency and transparency and focuses on risks of material misstatement.



Obtain an Understanding

- ▶ Inquiries with management and those charged with governance.
- ▶ Understand the City’s objectives, strategies, risks, and environment.
- ▶ Understand internal controls.
- ▶ Evaluate sources both inside and outside the City.
- ▶ Preliminary analytical review.
- ▶ Retrospective review.

Risk Assessment

Identify Potential Risk of Material Misstatement

- ▶ Perform walkthroughs.
- ▶ Understand the City’s process and flow of transactions.
- ▶ Assess likelihood and magnitude for potential risk of material misstatement.
- ▶ Identify relevant controls and scope in IT environment.
- ▶ Assess the design and implementation of relevant controls.
- ▶ Determine the operating effectiveness of relevant controls.

Assess Risks of Material Misstatement

- ▶ Scope the engagement.
- ▶ Consider complexity of the City, applicable financial reporting framework, and relevant risks.

Reflect on Risk Assessment

- ▶ Holistic view of the undertaken judgment process.
- ▶ Consider any information omitted.
- ▶ Determine reasonableness of conclusion.
- ▶ Consider materiality.

Design Audit Response

- ▶ Test controls.
- ▶ Substantive analytical procedures.
- ▶ Data analytics test.
- ▶ Other substantive procedures.

Execute

Utilize technologies, automation, and data analytics, such as:

- ▶ Suralink
- ▶ CaseWare
- ▶ IDEA
- ▶ Thomson Reuters PPC Checkpoint Tools
- ▶ Engagement level automations

Conclude and Report

- ▶ Evaluate evidence.
- ▶ Consider effects of potential misstatement.
- ▶ Final analytical review.
- ▶ Share content with those charged with governance.
- ▶ Issue management letter and auditor reports.
- ▶ Issue report to those charged with governance.

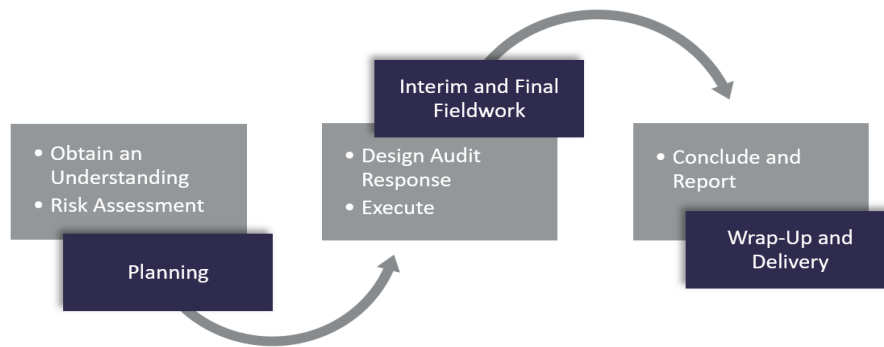
Segmentation of the Engagement

Upon being engaged as your auditors, we would immediately complete our formal due diligence/client acceptance procedures, execute an engagement letter, review the prior auditor’s workpapers after proper notification by the City, and schedule planning meetings with the City’s management.

These meetings are conducted for the following purposes:

- ▶ Confirm roles and expectations.
- ▶ Discuss specific accounting, financial reporting, and current year developments.
- ▶ Develop specific performance measures to ensure mutual understanding of the audit process.
- ▶ Develop timelines to confirm shared performance expectations for on-time deliverables.
- ▶ Request key financial reporting cycle and other permanent file documentation.

The audit will be segmented as follows:



Approach to Selecting Audit Samples

Statistical sampling will be used on this engagement and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Statistical sampling will be used for:

- ▶ Tests of Controls
- ▶ Substantive Tests of Transactions and Account Balances
- ▶ Tests of Compliance with Laws and Regulations
- ▶ Attribute Sampling (e.g., census data)

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Uniform Guidance; Chapter 10.550, *Rules of the Auditor General*; and State Department of Financial Services, *State Projects Compliance Supplement*.

Sample sizes vary depending on account balance, quantitative materiality for the opinion unit being tested, whether other audit procedures are performed on that account balance, and risk of material misstatement among other factors.

Analytical Procedures

Analytical procedures will be used extensively on this engagement. Initial applications will be used in general planning to improve the firm’s understanding of operations and to identify areas for increased attention. Analytical procedures will also be used to facilitate the development of the audit program.

During the audit fieldwork, analytical procedures will be used as substantive tests to reduce or eliminate certain tests of details. Analytical procedures will be used in the following and other audit areas:

- ▶ Governmental Revenues
- ▶ Payroll and Fringe Benefits
- ▶ Utility Billing
- ▶ Governmental and Other Expenditures

Internal Controls

Obtain an Understanding

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the City’s internal controls over financial reporting for all significant audit areas. Understanding internal control will also include review and documentation of the City’s control environment, risk assessment process, information and communication system, monitoring activities, and control activities. Through interviews and other inquiries of those involved in the day-to-day activities, we will gain an understanding of the following:

- ▶ Significant Classes of Transactions and Cycles
 - Financial Close and Reporting, Including Equity Classifications and Journal Entries
 - Purchasing, Accounts Payable, and Cash Disbursements
 - Human Resources and Payroll
 - Billing, Accounts Receivable, and Cash Receipts
- ▶ Other Areas with Significant Risks or Fraud Risks
 - Unusual Transactions
 - Significant Estimates

Identify Key Controls and Assess Risk

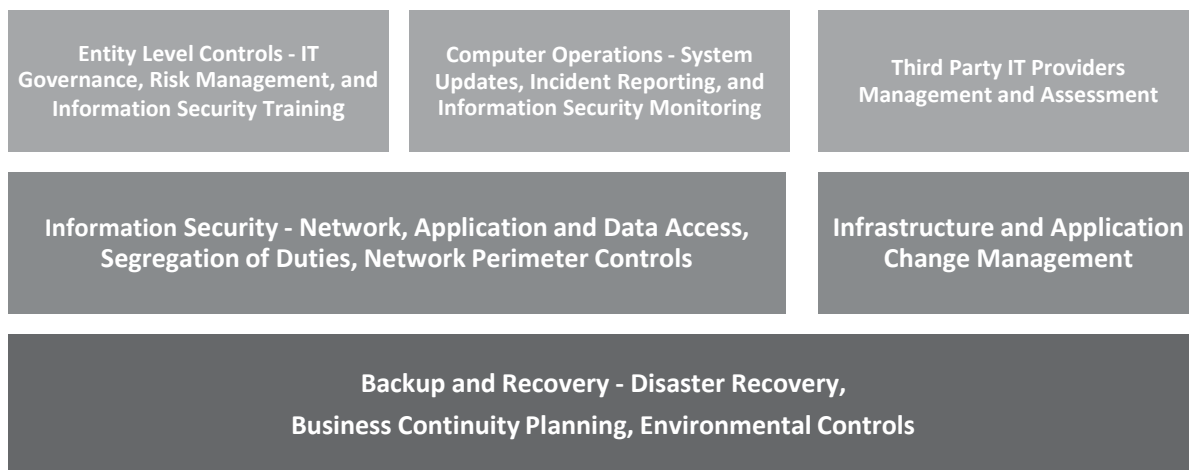
After gaining an understanding of the internal controls over financial reporting, we will identify the key controls, evaluate whether they are properly designed, and verify implementation of those controls through walkthroughs of transactions, review of relevant documents, and observation. Based upon this understanding of key controls, we will assess control risk.

Test Operating Effectiveness

Through sampling, we will test the operating effectiveness of certain key controls, primarily over utility billing, as well as operating and payroll disbursements.

Purvis Gray’s IT Audit Professionals Conduct the Assessment of IT Controls

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General and Cybersecurity Controls that are typically evaluated as part of the financial audit process:



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors. The above procedures consider the increased emphasis on cybersecurity by the State of Florida that requires the City’s standards to be consistent with generally accepted best practices for cybersecurity standards.

Additionally, it is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work, which is required for your financial audit, will also make us very familiar with your IT platforms, Enterprise Resource Planning (ERP) systems, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the financial audit in any areas of IT Consulting and Assessment services that we offer.

Ongoing Communication

Communication with management throughout this process is essential. This allows us to understand whether we have identified the correct key controls, if a potential control deficiency is mitigated by other controls, and whether exceptions identified during testing are isolated incidents or an indication of a systemic control deficiency. Recommendations for improvement or best practices will be shared with management. After discussion with management, any identified control deficiencies that rise to the level of a material weakness or a significant deficiency will be communicated to the governing body.

Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with laws and regulations that would have a material effect on the City’s financial statements. We design our audit programs to ensure compliance with key laws and regulations such as:

- ▶ Budgetary Appropriation Limits
- ▶ Significant Debt Covenants
- ▶ Relevant Compliance Requirements of Major Programs Under the Uniform Guidance
- ▶ Key Federal, State, or Local Laws
- ▶ Significant Contract Provisions
- ▶ Use of Restricted Revenue Sources
- ▶ Compliance with Fiscal Policies

Statistical Sampling

Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgement. Our objective is to ensure compliance with applicable standards in order to obtain sufficient audit evidence to issue not only our audit opinions, but also to issue the required GAGAS report on compliance. We will communicate any findings as part of the audit, and communicate any areas for improvement within the management letter.

Sampling will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Our goal is to reduce the burden on staff and to ensure an efficient audit.

Approach to the Single Audit

Procedures specific to testing of major federal programs or state projects are as follows:

- ▶ Determine if the City has sufficient federal or state expenditures during the audit period, which would require a federal or state single audit.
- ▶ Determine if the City qualifies as a “low-risk” auditee to determine the percentage of federal assistance required to be audited.
- ▶ Classify expenditures between Type A and Type B programs based on calculated threshold.
- ▶ Review Grant Program Internal Controls, prior findings, if any, and inherent risk to identify major federal programs to be detail audited using risk-based approach.
- ▶ Test internal controls over direct and material compliance requirements for all major programs or projects based upon the OMB *Compliance Supplement* or the *State Projects Compliance Supplement*.
- ▶ Review grant agreements for all major programs or projects, confirm with grantor agencies various information related to programs selected for testing, including the amount paid during the current audit period, and other relevant items.
- ▶ Reconcile expenditures reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) to the underlying accounting records. Audit grant revenues and expenditures charged to grant programs to ensure allowability and that indirect costs are properly charged.
- ▶ Review the SEFA and related notes and ensure the information agrees to supporting accounting records and audit work performed and includes all relevant information.
- ▶ Prepare the auditor’s report on the SEFA and the auditor’s report on compliance and internal control over each major program or project.
- ▶ Prepare the Summary Schedule of Findings and Questioned Costs.
- ▶ Prepare or assist in the preparation and filing of the Data Collection Form with the Federal Audit Clearinghouse and prepare the auditor’s certification of the submission.

Approach to be Taken in Preparing Management Letters

We ensure our audit reports and letters are in compliance with the latest auditing standards through the use of PPC’s practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 78 years of experience with other local governments to look for ways that the City can be more efficient, cost effective, and improve internal controls. We will offer independent business advice and make ourselves available each year to meet with management and the individual members of the City’s governance to discuss the results of the audit and of our comments and recommendations.

Our approach to audit findings is simple: we try to identify and communicate significant matters as early in the process as possible. Items which do not rise to the level of significant deficiencies in internal control over financial reporting or significant compliance matters are communicated as exit conference items. We do not like surprises, and we know our clients do not like them either. That is why we hold weekly progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

Software to Manage Audit Requests

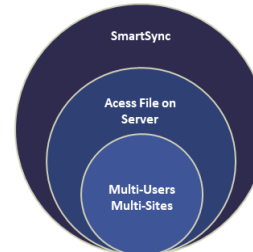
Technology tools, such as our CaseWare paperless audit system; Citrix ShareFile client portal; and Suralink, which ensures secure file sharing and document request coordination; facilitate timely completion of a high-quality audit, either on-site or remotely. Regardless of our location, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client’s data.

Audit Software

Purvis Gray values security and strives to protect data provided by the City. Our auditors’ laptops are encrypted, and communications between the auditors and Purvis Gray’s servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:



Suralink’s Dynamic Request List is Integrated with a Secure File Hosting System for Seamless Document-Coordination Between the Client and the Auditor



Research and Audit Checklists, Worksheets, Programs, Letters – Thomson Reuters PPC Checkpoint Tools

Research, Reference Materials, Checklists, Audit Programs, Practice Aids PPC Checkpoint Tools

Integration of Data Analytics and Artificial Intelligence (AI)

In order to provide for a more thorough audit while also increasing efficiency, Purvis Gray utilizes Audimation’s IDEA data analytical software to streamline and automate certain aspects of the audit process. Whereas traditional solely AI-driven platforms adopt a one-size-fits-all approach to analysis of data, IDEA allows for the use of pre-programmed and self-running data analysis routines, which can be adapted by the auditor to maximize applicability of routines to a specific client’s data formats and operations and incorporates invaluable auditor judgment into the analysis of routine results, limiting the occurrence of “false positives” in accumulation of anomalies for follow-up. If determined to be the most efficient audit approach, through the use of IDEA, your audit team will be able to:

- ▶ Perform analytical tests over 100% of transactions within a transaction cycle in minutes.
- ▶ Produce analytical reports, including Benford Analysis, Gap Detections, and Extractions of atypical transactions.
- ▶ “Mask” provided data populations to produce various summaries and aggregations for direct analysis of large data sets.

The team members assigned to your engagement have over 20 years’ combined experience working with this software and are familiar with building and analyzing the results of cycle-specific routines.

Level of Client Assistance

We recognize that the conduct of the audit for the City can represent a disruption of your staff’s day-to-day activities. Therefore, effective management of the audit process will be especially important. We understand that your staff have significant non-audit day-to-day responsibilities and will work to ensure that the audit is conducted as efficiently as possible. Generally, we will use existing City policies and procedures for documenting your internal controls and utilize schedules which you already maintain for use in our audit procedures.

As a part of the audit, we will utilize staff of the City to prepare correspondence and confirmations, as well as pulling invoices and copying documents. We are sensitive to the fact that your staff have other duties besides audit assistance and will act accordingly.

F—Tentative Schedule**Workload and Ability to Meet Timeline**

We take our commitment to provide services to the City very seriously. The reason our firm has continued to grow and maintain its outstanding reputation is because we do what we say we are going to do. Each year we schedule our annual workload for staff across all offices. Prior to proposing on new clients, we evaluate our capacity to ensure we only respond if we will be able to meet or exceed our clients’ needs. We are highly experienced at managing audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. One of our firm’s goals is to perform as much audit work as possible during interim fieldwork. This allows us to better schedule our annual workload and minimize the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification, understanding, and resolution of any unusual accounting and auditing issues.

Work Plan

Our detailed work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations.

Planning and Interim Work - Typical Year

- ▶ A letter communicating the details of the audit plan for interim and year-end procedures will be provided to those charged with governance.
- ▶ Entrance conferences with the City’s Manager/Finance Director and other key personnel regarding the City’s operations, audit assistance, and other pertinent items will be held.
- ▶ Immediately following the initial conference, the following elements of the work plan will be executed. Review the City’s operating systems, budget, organizational charts, internal controls, data processing operations, financial reports, internal audit reports, Board minutes, resolutions, and regulatory correspondence, etc. Determine preliminary materiality limits and perform risk assessment procedures.
- ▶ Review the City’s federal awards and state financial assistance. Identify major programs or projects and related compliance requirements, plan approach for internal controls, and determine the nature and extent of and build compliance tests required by the Federal and State *Single Audit Acts*.
- ▶ Perform a review of the internal controls used in the computer environment related to financially significant systems. This review will be performed by individuals from our IT Department along with Audit Department personnel.
- ▶ Establish or revise estimated time requirements by entity and functional area following interim work performed.
- ▶ Prepare preliminary audit programs based upon risk assessment procedures performed.
- ▶ Perform preliminary procedures (such as permanent file construction, review of prior year workpapers, verification of beginning balances, coordination of schedule preparation, confirmations, etc.).
- ▶ Perform interim fieldwork at a time agreed-upon with the City’s staff.
- ▶ Perform preliminary analytical procedures to identify areas of concern and resolve at earliest possible date.
- ▶ Initiate Single Audit procedures - internal control and compliance tests.
- ▶ Hold meetings, as applicable, to assess and discuss the impact of significant regulatory and accounting standard changes.
- ▶ Assist with year-end cut-off procedures (such as finalize confirmations, determine status of in-process construction) and observe taking of annual inventory.

Final Fieldwork

- ▶ Hold pre-audit fieldwork meeting with the City’s management and other key personnel.
- ▶ Perform final year-end audit fieldwork, including sampling, vouching, internal control tests not completed during interim, compliance tests, and substantive tests, including Single Audits.
- ▶ Complete all audit fieldwork according to timetable of each year.

Wrap-Up/Presentation

- ▶ Perform Purvis Gray’s independent (in-house) reviews and post-fieldwork analytical review.
- ▶ Review the City’s draft of financial statements, notes, and draft auditor’s reports, and related letters.
- ▶ Hold preliminary exit conferences with the City’s management and other key personnel and deliver preliminary draft auditor’s reports and comments.
- ▶ Deliver final copies of independent auditor’s reports on internal control and compliance after final exit conference.
- ▶ Presentation to the City Commission each year.

Schedule of Services

The above work plan is established to meet your deadlines as identified further below:

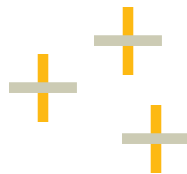
- ▶ Detailed Audit Plan Completion Date: October 31, 2024
- ▶ Interim Fieldwork Completion Date: October 31, 2024
- ▶ Final Fieldwork Completion Date: January 31, 2025
- ▶ Draft Report and Recommendations Provided to Management: February 15, 2025
- ▶ Final Auditor Reports and Management Letters Delivered: March 15, 2025

We will notify management of any potential audit adjustments immediately so that they may have adequate opportunity to investigate and gather information. We will also hold regular audit status meetings (bi-weekly or more often, if necessary) to inform management of progress and any potential issues that may arise.

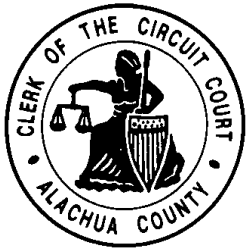
We recognize the conduct of an audit can represent a disruption of your staff's day-to-day activities. Therefore, effective management of the audit process will be especially important. Communication is key and we will work to coordinate our on-site activities with advanced notice to your staff and, if possible, work around their schedules of availability.

The audit cannot be done by the auditors without your assistance. You will be provided with a client request list through Suralink in advance of scheduled commencement of fieldwork. Your assistance is needed to get the best audit and will be greatly appreciated.

TAB 3—EXPERIENCE AND REFERENCES



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS



CLERK OF THE CIRCUIT COURT

Finance and Accounting

Alachua County Administration Building

201 East University Avenue

Gainesville, Florida 32601

Telephone (352) 374-3605 • Fax 352.374-5265

J.K. "Jess" Irby, Esq. – Clerk

www.alachuaclerk.org

July 15, 2024

To Whom it May Concern:

This serves as a letter of recommendation for Purvis Gray and Company. It is my honor to recommend them for your consideration.

I have had the opportunity to work closely with the audit partners from Purvis Gray and Company since selecting their audit firm after going through an extensive RFP process in 2018. Throughout our work together, the team at Purvis Gray and Company has demonstrated a deep understanding of governmental accounting standards and the unique challenges that face local governments.

Purvis Gray and Company has consistently delivered exceptional auditing services to the Alachua County Library District and the Alachua County Board of County Commissioners, including the five separate constitutional officers that are incorporated into the Annual Comprehensive Financial Report for Alachua County, FL. The audit teams that have been assigned to work on the county's various audits each year have always been very professional and well organized. The audit partners and managers that oversee each of the audit teams do an excellent job of communicating with me and providing me with ongoing status updates throughout the audit engagement each year.

I highly recommend Purvis Gray and Company for your consideration. I believe their vast knowledge of governmental accounting & auditing standards would be invaluable to your organization. I have complete confidence in their ability to deliver outstanding audit services to you in a timely manner that meets the highest standards of quality and integrity.

Should you have any further questions, please feel free to contact me at (352) 374-3605.

Respectfully submitted,

Todd Hutchison, CPA, CGFO
Chief Deputy Comptroller



New Smyrna Beach ... UTILITIES ...

July 18, 2024

To Whom It May Concern,

I am writing to provide a reference for Purvis Gray CPA's, who recently performed an audit for New Smyrna Beach Utilities. I have had the pleasure of knowing Ron Whiteside since 2018, during their engagement with New Smyrna Beach Utilities, Purvis Gray conducted a thorough and comprehensive audit of our financial statements, internal controls, and compliance with regulatory requirements. One of the standout qualities of Purvis Gray is their commitment to clear and open communication. Throughout the audit process, they kept us informed of their progress, findings, and any potential issues that arose. The audit report provided by Purvis Gray was comprehensive, well-organized, and presented in a manner that was easy to understand, even for those without a background in accounting.

Based on our experience, I have no hesitation in recommending Ron Whitesides and Purvis Gray for any future auditing engagements. Their expertise, professionalism, and dedication to excellence make them an outstanding choice for any organization seeking reliable and thorough audit services. Should you require any further information or have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Efrén Chavez". The signature is fluid and cursive, with the first name being more prominent.

Efrén Chavez | Interim General Manager – C.E.O.

New Smyrna Beach Utilities

(O) 386-424-3000

(M) 386-402-5875

Email echavez@nsbufl.com



JOHN A. CRAWFORD
Clerk of the Circuit Court and Comptroller
Ex-Officio Clerk to the Board of County Commissioners
Auditor, Recorder and Custodian of All County Funds
Nassau County



July 17, 2024

The purpose of this letter is to highly recommend Purvis Gray & Company for auditing services. We have had the pleasure of having Purvis Gray as our external auditors from 2005 to 2016, and 2018 to present. They have always been nothing but professional, and their expertise and dedication to the audit process is beyond measure.

Nassau County engages Purvis Gray to perform the annual audit of the Board of County Commissioners as well as five Constitutional Officers. They are very efficient with their scheduling to ensure all audits are completed in a timely manner. I truly appreciate the way they communicate during the audit. We always know where we stand in the audit process, and all questions and concerns are addressed immediately. They always send a very professional and knowledgeable staff to the audit who perform with great proficiency.

In my opinion, the best part about Purvis Gray is the way they work with us throughout the entire year. Not only do they assist with Financial Statement, ACFR and PAFR preparation, but they are also always available to help with technical accounting issues. It's a great sense of security to me to know they are always a phone call away.

In closing, I highly encourage you to consider Purvis Gray & Company to be your next external audit firm. They provide outstanding customer service and it's been a pleasure working with them.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Crawford".

Robert A. Crawford, CGFO
Chief Deputy – Financial Services

B—Governmental Entities and Bond Experience

Governmental Entities

Audits we currently perform for governmental-type clients are listed on the next few pages. These audits were conducted in accordance with *Government Auditing Standards*, with Federal and State Single Audits performed, when applicable. We have identified each entity and dates of service. Audits for which a Certificate of Achievement for Excellence in Financial Reporting was obtained are noted with “(ACFR)”.

Municipalities

- ▶ City of Alachua—2009 to Present—(ACFR)
- ▶ City of Atlantic Beach—2004 to Present
- ▶ City of Bartow—2008 to Present
- ▶ City of Belleview—2007 to Present—(ACFR)
- ▶ Town of Bronson—2006 to Present
- ▶ City of Bushnell—1995 to Present—(ACFR)
- ▶ City of Cedar Key—1987 to Present
- ▶ City of Center Hill—2021 to Present
- ▶ City of Crestview—2021 to Present
- ▶ City of Dade City—2014 to Present
- ▶ City of DeFuniak Springs—2023 Present
- ▶ City of Deltona—1995 to Present—(ACFR)
- ▶ City of Eustis—1998 to Present—(ACFR)
- ▶ City of Fort Meade—1996 to Present
- ▶ City of Frostproof—2020 to Present
- ▶ City of Gainesville—2018 to Present—(ACFR)
- ▶ City of Green Cove Springs—2003-2016; 2023 to Present
- ▶ City of Jacksonville Beach—1996 to Present—(ACFR)
- ▶ City of Kissimmee—2016 to Present—(ACFR)
- ▶ City of Live Oak—2012 to Present
- ▶ City of Newberry—2013 to Present—(ACFR)
- ▶ City of Neptune Beach—2013 to Present
- ▶ City of Ocala—2000 to Present—(ACFR)
- ▶ City of Ocoee—2021 to Present—(ACFR)
- ▶ Town of Orange Park—2014 to Present
- ▶ City of Oviedo—2019 to Present—(ACFR)
- ▶ Town of Reddick—2023 to Present
- ▶ City of St. Cloud—2012 to Present—(ACFR)
- ▶ City of Williston—2010 to Present
- ▶ City of Winter Springs—2021 to Present—(ACFR)

Community Redevelopment Agencies (CRAs)

- | | | |
|----------------------------|---------------------------------|---------------------|
| ▶ City of Alachua | ▶ City of Deltona | ▶ Marion County |
| ▶ City of Bartow | ▶ City of Eustis | ▶ City of Newberry |
| ▶ City of Belleview | ▶ City of Fort Meade | ▶ City of Ocala |
| ▶ City of Cedar Key | ▶ City of Jacksonville Beach | ▶ City of Ocoee |
| ▶ City of Crestview | ▶ City of Kissimmee | ▶ City of Oviedo |
| ▶ City of Dade City | ▶ City of Kissimmee Vine Street | ▶ City of St. Cloud |
| ▶ City of DeFuniak Springs | ▶ City of Live Oak | ▶ City of Williston |

Counties

- ▶ Alachua County—2018 to Present—**(ACFR)**
- ▶ DeSoto County—2001 to Present
- ▶ Gadsden County—2010 to Present
- ▶ Marion County—2001 to Present—**(ACFR)**
- ▶ Nassau County—2005 to Present—**(ACFR)**

School Boards

- ▶ Alachua County District School Board—2008 to Present
- ▶ Charlotte County District School Board—2014 to Present
- ▶ Citrus County District School Board—2014 to Present
- ▶ Clay County School Board—2011 to Present
- ▶ Hernando County School Board—2011 to Present—**(ACFR)**
- ▶ Lake County District School Board—2005 to Present—**(ACFR)**
- ▶ Leon County School Board—2018 to Present
- ▶ Levy County District School Board—2018 to Present
- ▶ Marion County School Board—2000 to Present—**(ACFR)**
- ▶ The Villages Charter School, Inc.—2005 to Present

Water, Sewer, and Gas Utilities

- | | | |
|------------------------------------|--|--|
| ▶ City of Alachua | ▶ City of Jacksonville Beach | ▶ City of St. Cloud |
| ▶ City of Atlantic Beach | ▶ Lehigh Acres Municipal Services Improvement District | ▶ Talquin Water and Wastewater, Inc. |
| ▶ City of Bartow | ▶ City of Live Oak | ▶ Town of Orange Park |
| ▶ City of Belleview | ▶ Nassau County | ▶ Utilities Commission New Smyrna Beach |
| ▶ Town of Bronson | ▶ City of Neptune Beach | ▶ Village Center Community Development District & Affiliates, The Villages |
| ▶ City of Bushnell | ▶ City of Newberry | ▶ City of Williston |
| ▶ DeSoto County | ▶ City of Oviedo | ▶ Withlacoochee Regional Water Supply Authority, Dade City |
| ▶ City of Deltona | ▶ City of Ocala | |
| ▶ City of Dade City | ▶ Peace River Manasota Regional Water Supply Authority | |
| ▶ City of Eustis | | |
| ▶ Florida Gas Utility, Gainesville | | |
| ▶ City of Fort Meade | | |

Special Districts

- | | |
|---|---|
| ▶ Alachua County Library District | ▶ Lakewood Ranch Community Development Districts (Made up of 6 Special Districts) |
| ▶ Bartow Municipal Airport Development Authority | ▶ Lehigh Acres Municipal Services Improvement District |
| ▶ Children’s Trust of Alachua County | ▶ Peace River Manasota Regional Water Supply Authority |
| ▶ Dog Island Conservation District | ▶ The Villages Community Development Districts (Made up of 21 Special Districts) |
| ▶ Florida Gas Utility | ▶ Utilities Commission, City of New Smyrna Beach |
| ▶ Florida Municipal Power Agency | ▶ Withlacoochee Regional Water Supply Authority |
| ▶ Gainesville-Alachua County Regional Airport Authority | |
| ▶ Kissimmee Utility Authority | |

Electric Utilities

- ▶ City of Alachua
- ▶ City of Bartow
- ▶ City of Bushnell
- ▶ Central Florida Electric Cooperative, Inc.
- ▶ Choctawhatchee Electric Cooperative, Inc.
- ▶ Florida Municipal Power Association
- ▶ City of Fort Meade
- ▶ City of Green Cove Springs
- ▶ Gulf Coast Electric Cooperative, Inc.
- ▶ City of Jacksonville Beach
- ▶ KEYS Energy Services, Inc.
- ▶ Kissimmee Utility Authority
- ▶ City of Newberry
- ▶ City of Ocala
- ▶ Peace River Electric Cooperative, Inc.
- ▶ City of St. Cloud
- ▶ Sumter Electric Cooperative, Inc.
- ▶ Talquin Electric Cooperative, Inc.
- ▶ City of Williston
- ▶ Withlacoochee Electric Cooperative, Inc.
- ▶ New Smyrna Beach Utilities

Defined Benefit Plans

- ▶ Munroe Regional Medical Pension Plan
- ▶ Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- ▶ Clay Electric Cooperative Retiree Welfare Plan
- ▶ Kissimmee Utility Authority Pension Trust Fund
- ▶ City of Atlantic Beach, Florida General Employees' Retirement Plan
- ▶ City of Atlantic Beach, Florida Police Retirement Plan
- ▶ City of Bartow, Florida General Employees' Retirement Plan
- ▶ City of Deltona, Florida Firefighters' Pension Plan
- ▶ City of Deltona, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida Police Officers' Pension Plan
- ▶ City of Fort Meade, Florida Firefighters' Pension Plan
- ▶ City of Gainesville Employees' Pension Plan
- ▶ City of Gainesville Police Officers' and Firefighters' Consolidated Pension Plan
- ▶ City of Gainesville Other Postemployment Benefits (OPEB) Plan
- ▶ City of Jacksonville Beach, Florida General Employees' Retirement System
- ▶ City of Jacksonville Beach, Florida Police Officers' Retirement System
- ▶ City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- ▶ City of Live Oak, Florida Firefighter Pension Trust Fund
- ▶ City of Neptune Beach, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida Police Officers' Pension Plan
- ▶ City of Orange Park, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida General Employees' Pension Plan
- ▶ City of Oviedo, Florida Police and Fire Pension Plans
- ▶ City of St. Cloud, Florida General Employees' Retirement Plan
- ▶ City of St. Cloud, Florida Police Officers' Retirement Plan
- ▶ City of St. Cloud, Florida Firefighters' Retirement Plan

GASB Experience



Our firm has been performing audits of governmental entities nearly since our inception, and has been preparing governmental financial statements in conformance with pronouncements of the GASB since its establishment in 1984. Members of your audit team are regular speakers at accounting conferences on current and proposed GASB statements as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.

During the past several years, we have assisted many governmental entities with implementing new GASB accounting and financial reporting standards that have significantly affected financial statements. These include, but are not limited to, GASB No. 68, *Pension Accounting*, GASB No. 75, *Other Postemployment Benefits*, GASB No. 84, *Fiduciary Activities*, GASB No. 87, *Leases*, GASB No. 96, *Subscription-Based IT Arrangements*, and other pronouncements dealing with Investment and Debt disclosures. Your audit team is up to date on this and all other GASB pronouncements, and is ready to assist you in implementation.

Single Audit of Federal and State Grants

Federal Award Compliance – Uniform Guidance

If a Federal or State Single Audit is required, the auditor is responsible for testing compliance with all major federal and state award programs. If a Federal or State Single Audit is required, each major program will be tested for the specific compliance requirements applicable to that program.

As a regional audit firm with significant governmental experience, we have performed single audits of countless federal and state grant programs. Our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs

- Federal Communications Commission
- Federal Emergency Management Agency
- National Endowment for the Arts
- National Endowment for the Humanities
- National Science Foundation
- US Department of Agriculture
- US Department of Agriculture Food and Nutrition Service
- US Department of Aviation Administration
- US Department of Children and Families
- US Department of Commerce
- US Department of Commerce NOAA
- US Department of Defense
- US Department of Economic Opportunity
- US Department of Education
- US Department of Education of Elementary Secondary Education
- US Department of Election Assistance Commission
- US Department of Energy
- US Department of Environmental Protection Agency
- US Department of Federal Highway Administration
- US Department of General Services Administration
- US Department of Health and Human Services
- US Department of Homeland Security
- US Department of Housing and Urban Development
- US Department of Interior
- US Department of Justice
- US Department of Labor
- US Department of Treasury
- US Department of Transportation

State Grant Programs

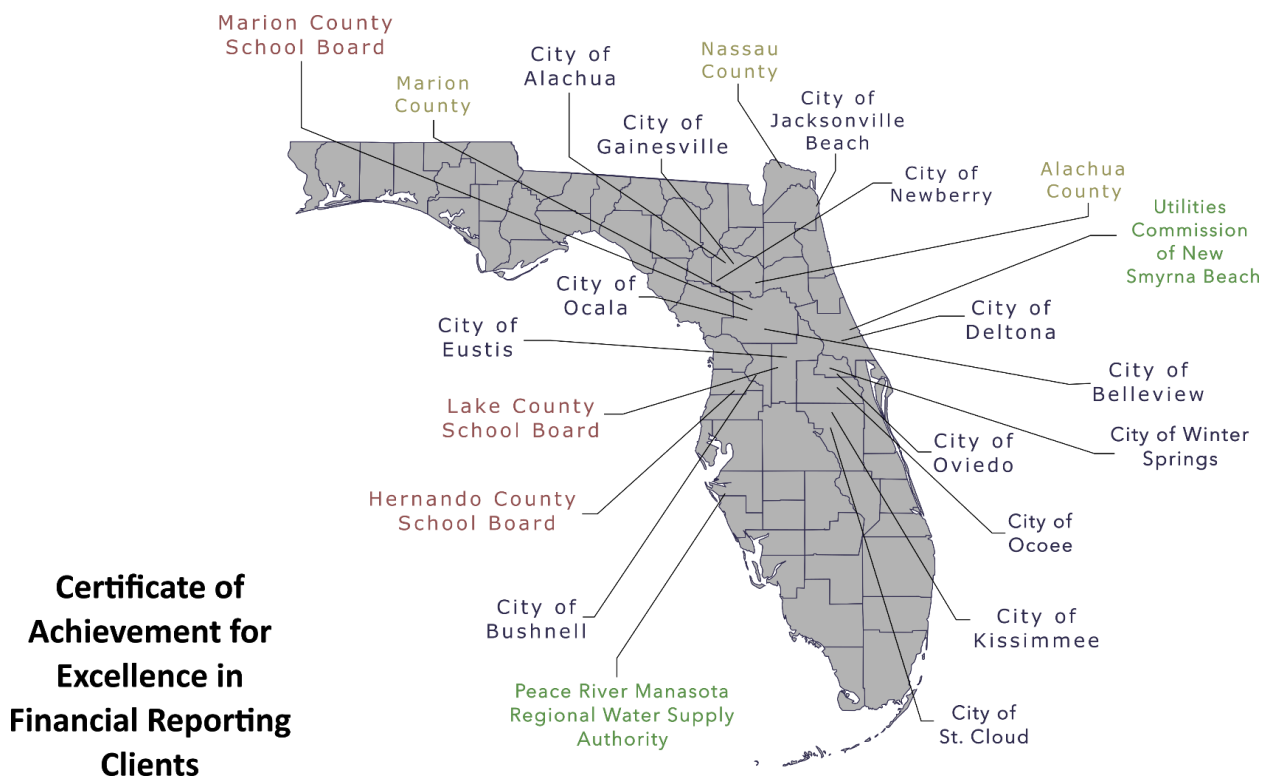
- Clean Florida Council
- Executive Office of the Governor
- Office of Early Learning
- State Courts System
- Florida Department of Agriculture and Consumer Services
- Florida Department of Children and Families
- Florida Commission on Tourism
- Florida Department of Community Affairs
- Florida Department of Corrections
- Florida Department of Economic Opportunity
- Florida Department of Elder Affairs
- Florida Department of Emergency Management
- Florida Department of Environmental Protection
- Florida Department of Fish and Wildlife Commission
- Florida Department of Health
- Florida Department of Health and Rehabilitative Services
- Florida Department of Highway Safety and Motor Vehicles
- Florida Department of Housing Finance Corporation
- Florida Department of Juvenile Justice
- Florida Department of Legal Affairs and Attorney General
- Florida Department of Library and Information Services
- Florida Department of Management Services
- Florida Department of Natural Resources
- Florida Department of State
- Florida Department of Transportation
- Florida Department of Workforce Innovation

We are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. **Several Purvis Gray staff have received Single Audit certifications, which substantiates their expertise in this area.**

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical & Legislative Resources and Programs Committees. They also serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award.

Members of the audit team assigned to the City’s audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting.



Tax-Exempt Bond Experience

TAX-EXEMPT BONDS

As a large regional CPA firm, Purvis Gray is well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets. We have provided assistance to the following clients in dealing with the tax-exempt bond markets on numerous occasions:

<u>Governmental Entity</u>	<u>Amount</u>
Florida Municipal Power Association	\$ 1,152,390,000
Village Community Development Districts (21 CDDs)	1,043,846,031
Florida Gas Utility	694,175,000
Osceola County, Florida	273,335,000
Marion County, Florida	314,074,821
City of Gainesville, Florida	300,000,000
City of Ocala, Florida	217,805,000
City of Sarasota, Florida	216,956,000
City of Deltona, Florida	237,675,000
City of Cape Coral, Florida	167,920,000
District School Board of Alachua County	160,000,000
City of Jacksonville Beach, Florida	159,164,335
City of Leesburg, Florida	149,205,000
City of Fort Myers, Florida	146,088,741
Utilities Commission of New Smyrna Beach, Florida	86,794,000
City of St. Cloud, Florida	80,586,000
City of Lake City, Florida	73,306,650
Gainesville Regional Utilities	68,950,000
Alachua County, Florida	63,965,000
City of Atlantic Beach, Florida	61,475,750
City of Mount Dora, Florida	47,645,800
Hernando County, Florida	46,140,000
City of Alachua, Florida	43,750,000
City of Kissimmee, Florida	42,930,000
Peace River/Manasota Regional Water Supply Authority	42,695,000
District School Board of Lake County	41,345,000
Nassau County, Florida	38,472,307
DeSoto County, Florida	32,556,000
Kissimmee Utility Authority	30,005,000
City of Lake Wales, Florida	25,257,629
City of Fernandina Beach, Florida	8,865,000
Marion County District School Board	8,704,500
Gainesville-Alachua Regional Airport Authority	7,410,580
City of St. Augustine, Florida	6,420,000
City of Newberry, Florida	5,775,000
City of Green Cove Springs, Florida	5,500,000
Lakewood Ranch Community Development District (5 CDDs)	4,905,000
City of Bushnell, Florida	3,558,000
City of Belleview, Florida	3,000,000
District School Board of Hernando County	2,323,000
City of Eustis, Florida	2,200,000
Clay County District School Board	2,115,000
Gadsden County, Florida	1,366,801



In addition to our bond experience, Purvis Gray also provides assistance with the following:

- ✓ Issuing Consent Letters and Comfort Letters as Part of the Overall Service to Our Governmental Clients during the Issuance of Such Bonded Debt
- ✓ Assisting Bond Counsel in Drafting Bond Indentures Which Are Consistent with Accounting Principles and Terminology
- ✓ Designing Economic Covenants Which are Achievable by the Issuer and Provide Acceptable Security to Buyers
- ✓ Meeting with Underwriters, Bond Rating Agencies, and Bond Buyers to Clarify Accounting and Financial Matters
- ✓ Providing Required Certifications that Covenants or Other Indenture Requirements Have Been Met
- ✓ Compiling Required Secondary Market Disclosure
- ✓ Preparing Parity Debt Reports and Calculations

C—Forms

QUALIFICATIONS — GENERAL

(This form must be completed and included in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

As part of the Letter of Interest, Respondent shall complete the following so that the City can determine Respondent’s ability, experience, and facilities for performing the Work.

Name of Respondent: Purvis, Gray and Company, LLP

Respondent’s tax identification No.: 05-0548468

Year company was organized/formed: 1946

Number of years Respondent has been engaged in business under the present firm or trade name: 78

Total number of years Respondent has experience in similar work described in Item 8 of the Instructions to Respondents: 78

Has Respondent previously been engaged in the same or similar business under another firm or trade name? If so, please describe each such instance.

No

Has Respondent ever been adjudicated bankrupt, initiated bankruptcy, or been the subject of bankruptcy proceedings on behalf of the current entity submitting this Letter of Interest or a prior entity that Respondent substantially operated or controlled? If yes, please describe the nature and result of those proceedings and the entity involved.

No

Describe the background/experience of the person or persons who will be primarily responsible for directing the Work that will be performed pursuant to this Letter of Interest. This inquiry is intended to encompass the project manager and/or superintendent who will be engaged on a daily basis in directing performance of the Work.

Ronald D. Whitesides, CPA, Partner, graduated from the University of Florida in 1991 with his Masters Degree in Accounting. He received his CPA Certificate in 1992. Mr. Whitesides serves as Chair of the Audit Department and has been with the firm for over 30 years. He is a member of the AICPA, FICPA, and FGFOA. Details of his specific audit experience are listed on his resume beginning on page 9. Mr. Whitesides will be your contact person primarily responsible for directing the work that will be performed pursuant to this proposal.

QUALIFICATIONS — SIMILAR PROJECTS

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Respondent shall have five (5) years experience on engagements of a similar nature (having been retained and paid by local governmental entities in the State of Florida to perform audits pursuant to Sections 163.387(8), 215.97, 218.39, and 288.8018(1) F.S.) by the individual, firm or project manager assigned to the engagement and shall have completed at least three (3) engagements of the nature specified in the past five (5) years.

Completed Project No. 1:

Client: Alachua County, Florida

Client contact information:

Contact person: Mr. Todd Hutchison, Finance Director

Telephone: 352-374-3605 Fax: 352-374-3684 E-mail: nth@alachuaclerk.org

Address: 12 SE 1st Street, Gainesville, Florida 32601

Project name: Audit

Project description: Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

Project value: \$278,668

Start date: August 2023 Completion date: June 2024
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:

Project manager: Ronald D. Whitesides, CPA, Partner

Responsibilities: Partner in Charge of Audit for Board of County Commissioners

Currently employed by: Purvis, Gray and Company, LLP

Other key personnel, responsibilities and employment status: _____

Barbara Boyd, CPA - Partner in Charge of Audits for Constitutional Officers - Employed by Purvis Gray

Kevin R. Smith, CPA - Audit Director - Employed by Purvis Gray

Andrew D. Miller, CPA - Audit Manager - Employed by Purvis Gray

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 2:

Client: New Smyrna Beach Utilities

Client contact information:

Contact person: Mr. Efren Chavez, Interim General Manager - CEO

Telephone: 386-424-3000 Fax: 386-424-2713 E-mail: echavez@nsbufl.com

Address: 200 Canal Street, New Smyrna Beach, Florida 32168

Project name: Audit

Project description: Audit of all Agency operations. Participates in GFOA Certificate Program.

Project value: \$64,000

Start date: September 2023 Completion date: March 2024
(month/year) (month/year)

Name(s) of Respondent’s key personnel assigned to the project:

Project manager: Ronald D. Whitesides, CPA, Partner

Responsibilities: Partner in Charge of Audit

Currently employed by: Purvis, Gray and Company, Inc.

Other key personnel, responsibilities and employment status: _____

Matthew B. Gano, CPA - Audit Director - Employed by Purvis Gray

QUALIFICATIONS — SIMILAR PROJECTS (continued)

(This form must be completed and included in the Letter of Interest Submittal under TAB 3 or the Response will be determined to be Non-Responsive)

Completed Project No. 3:Client: Nassau County, Florida

Client contact information:

Contact person: Mr. Robert A. Crawford, CGFO, Chief Deputy - Financial ServicesTelephone: 904-548-4807 Fax: 904-548-4949 E-mail: rcrawford@nassauclerk.comAddress: 76347 Veteran's Way, Suite 456, Yulee, Florida 32097Project name: Audit

Project description: Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs and separate audit of Constitutional Officers. Participates in GFOA Certificate Program.

Project value: \$228,085

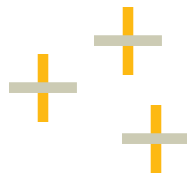
Start date: October 2023 Completion date: March 2024
(month/year) (month/year)

Name(s) of Respondent's key personnel assigned to the project:Project manager: Ronald D. Whitesides, CPA, PartnerResponsibilities: Partner in Charge of Audit for Board of County CommissionersCurrently employed by: Purvis, Gray and Company, LLP

Other key personnel, responsibilities and employment status: _____





Ryan M. Tucker, CPA - Partner in Charge of Audits for Constitutional Officers - Employed by Purvis GrayKevin R. Smith, CPA - Audit Director - Employed by Purvis GrayMeagan G. Camp, CPA - Senior Audit Manager - Employed by Purvis Gray

TAB 4—ADDITIONAL INFORMATION



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Why Purvis Gray?

 <p>We Are Industry Experts</p>	 <p>Personnel Assigned to the Job</p>	 <p>High-Quality Service Delivery</p>	 <p>Clear and Timely Communication</p>
<p>■ Firm-Wide Governmental Practice Emphasis</p> <p>■ State-Wide Reputation in Governmental Industries</p>	<p>■ Experienced CPAs</p> <p>■ Partners, Directors, and Supervisors in the Field = Better Audit</p>	<p>■ Technical Excellence Delivered with High-Quality Service</p> <p>■ Relationship and Deadline Orientation</p>	<p>■ Communication is Valued, Respected, and Continual with Our Clients</p>