



**AUDITOR SELECTION COMMITTEE
ZEPHYRHILLS, FLORIDA**

**Wednesday, September 10, 2025
10:00 AM**

**Zephyrhills
City Hall**

**Council
Chambers**

Call to Order — Finance Director Ted Beason

Roll Call — City Clerk Ricardo Quiñones

1 Members: Amy Chappell, Mike Ward, Ken Burgess

1. COMMITTEE ITEMS

1.1 Review Selection Criteria

1.2 Evaluate proposals and possibly choose firms to interview 9/16 10 a.m.

1. Evaluation Summary
2. Tabulations - 2025-010
3. 2025-010 - Citrin Cooperman - Proposal
4. 2025-010 - CLA - Proposaal
5. 2025-010 - DGP - Proposal
6. 2025-010 - Mauldin & Jenkins - Proposal

CITIZEN COMMENTS

ADJOURN

*** PLEASE NOTE: This is a Public Meeting. Should any interested party seek to appeal any decision made by the Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. F.S. 286.0105. If you are a person with a disability which requires reasonable accommodation in order to**

participate in this meeting, please contact the City Clerk at 813/780-0000 at least 48 hours prior to the public hearing. A.D.A. and F.S. 286.26.

COMMITTEE ITEMS 1.1

Review Selection Criteria

Issue:

Experience and Qualifications 15%; Project Approach 40%; References 20%; Pricing 25%.

Background:

- A. General Ranking. *The evaluation and ranking of all Competitive responses received shall be accomplished utilizing the criteria described in this Section.*
- B. Selection Criteria. *All responses shall be equally evaluated with respect to the completeness of the data provided, support for all claims made, and the overall approach taken. The following criteria shall be utilized in the evaluation of the response.*

1. Experience and Qualifications of Firm	
Scoring Method:	Points Based
Weight (Points):	15 (15% of Total)
2. Project Approach	
Scoring Method:	Points Based
Weight (Points):	40 (40% of Total)
3. References and Other Considerations	
References may be called regarding the level of satisfaction with services rendered by the by the proposing firm, its technical ability, cost, education of and presentation to Governing bodies.	
Scoring Method:	Points Based
Weight (Points):	20 (20% of Total)
4. Pricing Proposal	
Scoring Method:	Points Based
Weight (Points):	25 (25% of Total)

Attachment(s):

None

Fiscal Impact:

Staff Recommendation:

Meeting
September 10, 2025

Action Item

COMMITTEE ITEMS 1.2

Evaluate proposals and possibly choose firms to interview 9/16 10 a.m.

Issue:

Background:

Attachment(s):

1. Evaluation Summary
2. Tabulations - 2025-010
3. 2025-010 - Citrin Cooperman - Proposal
4. 2025-010 - CLA - Proposaal
5. 2025-010 - DGP - Proposal
6. 2025-010 - Mauldin & Jenkins - Proposal

Fiscal Impact:

Staff Recommendation:

Number	Item	Citrin Cooperman
1	FEIN Number	22-2428965
	(a) Vendor Info Portal	Website down
	(b) Better Business Bureau	Listed / A+
	(c) Sunbuz	Not listed
	(d) Suspended Vendor List	Not listed
	(e) Convicted List	Not listed
	(f) FDOT Suspension	Not listed
	(g) Discriminatory Vendor List	Not listed
	(h) Anti-trust violator	Not listed
	(i) Scrutinized prohibited company	Not listed
	(j) Federal excluded parties list	Not listed
	(k) DBPR	active/no complaints
2	Parent Company Confirmation	Pass
3	Firm Principal Information	Pass
4	Office Locations and Personnel	Pass
5	RFP Confirmation	Pass
6	Subcontractors/Consultants	Pass
7	Business References	Pass
8	Drug Free Workplace	Pass
9	Public Entity Crimes	Pass
10	Non-Collusive Affidavit	Pass
11	E-Verify Compliance	Pass
12	Errors and Omissions	Pass
13	Debarment Certification	Pass
14	Disability Act Compliance	Pass
15	Inspection & Audit Access	Pass
16	Clean Air Act Compliance	Pass
17	Copyright	Pass
18	DBE Obligation	Pass
19	Agency Liability Limitation	Pass
20	Equal Employment Opportunity	Pass
21	Congress/Legislature Participation	Pass
22	Telecommunications Compliance	Pass
23	Civil Rights Compliance	Pass
24	Severability	Pass
25	RFP Acceptance	Pass
26	Small & Minority Business Affidavit	Fail
27	Technical Response	Pass
28	Addenda/Questions Confirmation	Pass
29	Redacted Bid	Pass
30	Point of Contact	Pass
31	Authorized Signatory	Pass
32	Price Schedule	Pass
	(a) Total Price	\$333,500
33	Location	Fort Lauderdale, FL 33308

Clifton Larson Allen	DG Perry CPA & Assoc.	Mauldin & Jenkins LLC
41-0746749	83-3033790	58-0692043
Website down	Website down	Website down
Listed / A+	Listed / A+	Listed / A+
Not Listed	Active	Active
Not listed	Not listed	Not listed
Not listed	Not listed	Not listed
Not listed	Not listed	Not listed
Not listed	Not listed	Not listed
Not listed	Not listed	Not listed
Not listed	Not listed	Not listed
active/no complants	active/no complants	active/no complants
Pass	Pass	Pass
Pass	Pass	Pass
Pass	Pass	Pass
Pass	Pass	Pass
Pass	Pass	Pass
Pass	Description missing	Pass
Pass	Pass	Pass
Pass	Pass	Pass
Pass	Pass	Pass
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Pass	Pass	Pass
\$391,572	\$486,360	\$374,500
Tampa, FL 33602	Zephyrhills, FL 33540-2083	Bradenton, FL 34205

Selected	Line Item	Description
X		1 AUDIT FEE (CITY)
X		2 AUDIT FEE (CRA)
X		3 AUDIT FEE (SVB TENNIS CENTER)
X		4 ACFR PREPARATION
X		5 STATE AFR PREPARATION
		GASB 96 - SUBSCRIPTION-BASED INFORMATION
X		6 TECHNOLOGY ARRANGEMENTS (SBITA)
X		7 GASB 87 - LEASE ACCOUNTING STANDARD
X		8 OPTIONAL ADDITONAL SERVICES
		Total

	Citrin Cooperman	Mauldin & Jenkins
Unit of Measure	NOTES	NOTES
EA	255,000.00	\$251,100.00
EA	26,500.00	\$32,000.00
EA	52,000.00	\$38,800.00
EA	Included in Audit Fee	\$13,100.00
EA	Included in Audit Fee	\$9,000.00
EA	Included in Audit Fee	see pg 43
EA	Included in Audit Fee	see pg 43
	If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our	
EA	standard hourly rates.	\$30,500.00
	\$333,500.00	\$374,500.00

CLA (CliftonLarsonAllen LLP)	DG Perry CPAs + Advisors
NOTES	NOTES
\$239,090.00	\$342,535.00
\$23,550.00	\$34,000.00
\$90,600.00	\$86,900.00
\$16,000.00	\$13,425.00
\$4,000.00	\$9,500.00
\$4,000.00 \$125 per lease	
Combined with above \$125 per lease	
\$14,332.00	\$0.00
\$391,572.00	\$486,360.00

Line Item

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- 8

Description

AUDIT FEE (CITY)

AUDIT FEE (CRA)

AUDIT FEE (SVB TENNIS CENTER)

ACFR PREPARATION

STATE AFR PREPARATION

GASB 96 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

GASB 87 - LEASE ACCOUNTING STANDARD

OPTIONAL ADDITIONAL SERVICES

Unit of Measure	2025	2026	2027	2028
EA	47,400.00	48,800.00	50,200.00	51,600.00
EA	6,200.00	6,300.00	6,400.00	6,500.00
EA	7,500.00	7,500.00	7,700.00	7,900.00
EA	2,500.00	2,500.00	2,500.00	2,800.00
EA	1,600.00	1,700.00	1,800.00	1,900.00
EA	see pg 43	see pg 43	see pg 43	see pg 43
EA	see pg 43	see pg 43	see pg 43	see pg 43
EA	5,750.00	6,000.00	6,000.00	6,250.00
	\$ 70,950.00	\$ 72,800.00	\$ 74,600.00	\$ 76,950.00

2029	Grand Total
53,100.00	251,100.00
6,600.00	32,000.00
8,200.00	38,800.00
2,800.00	13,100.00
2,000.00	9,000.00
see pg 43	-
see pg 43	-
6,500.00	30,500.00
\$ 79,200.00	\$ 374,500.00

Line Item

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Description

AUDIT FEE (CITY)

AUDIT FEE (CRA)

AUDIT FEE (SVB TENNIS CENTER)

ACFR PREPARATION

STATE AFR PREPARATION

GASB 96 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

GASB 87 - LEASE ACCOUNTING STANDARD

OPTIONAL ADDITIONAL SERVICES

Unit of Measure	2025	2026	2027	2028
EA	64,625.00	66500	68,400.00	70,450.00
EA	6,400.00	6,600.00	6,800.00	7,000.00
EA	16,500.00	17,000.00	17,300.00	17,800.00
EA	2,500.00	2,600.00	2,700.00	2,775.00
EA	1,800.00	1,850.00	1,900.00	1,950.00
EA	\$125 per lease	\$130 per lease	\$130 per lease	\$130 per lease
EA	\$125 per lease	\$130 per lease	\$130 per lease	\$130 per lease
EA				
	91,825.00	94,550.00	97,100.00	99,975.00

2029	Grand Total
72,560.00	342,535.00
7,200.00	34,000.00
18,300.00	86,900.00
2,850.00	13,425.00
2,000.00	9,500.00
\$130 per lease	-
\$130 per lease	-
	-
102,910.00	486,360.00

Line Item

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Description

AUDIT FEE (CITY)

AUDIT FEE (CRA)

AUDIT FEE (SVB TENNIS CENTER)

ACFR PREPARATION

STATE AFR PREPARATION

GASB 96 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

GASB 87 - LEASE ACCOUNTING STANDARD

OPTIONAL ADDITIONAL SERVICES

Unit of Measure	2025	2026	2027	2028
EA	45,000.00	46,350.00	47,760.00	49,250.00
EA	4,500.00	4,600.00	4,700.00	4,800.00
EA	17,000.00	17,500.00	18,100.00	18,700.00
EA	3,000.00	3,100.00	3,200.00	3,300.00
EA	750.00	775.00	800.00	825.00
EA	750.00	775.00	800.00	825.00
EA	Combined with	Combined witl	Combined witl	Combined w
EA	2700	2780	2863	2950
	73,700.00	75,880.00	78,223.00	80,650.00

2029	Grand Total
50,730.00	239,090.00
4,950.00	23,550.00
19,300.00	90,600.00
3,400.00	16,000.00
850.00	4,000.00
850.00	4,000.00
Combined with	-
3039	14,332.00
83,119.00	391,572.00

Line Item

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Description

AUDIT FEE (CITY)

AUDIT FEE (CRA)

AUDIT FEE (SVB TENNIS CENTER)

ACFR PREPARATION

STATE AFR PREPARATION

GASB 96 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

GASB 87 - LEASE ACCOUNTING STANDARD

OPTIONAL ADDITIONAL SERVICES

Unit of Measure	No Bid	2025
EA	FALSE	48,000.00
EA	FALSE	5,000.00
EA	FALSE	10,000.00
EA	FALSE	Included in Audit Fee
EA	FALSE	Included in Audit Fee
EA	FALSE	Included in Audit Fee
EA	FALSE	Included in Audit Fee
		If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.
EA	FALSE	63,000.00

2026	2027
49,500.00	51,000.00
5,150.00	5,300.00
10,000.00	10,500.00
Included in Audit Fee	Included in Audit Fee
Included in Audit Fee	Included in Audit Fee
Included in Audit Fee	Included in Audit Fee
Included in Audit Fee	Included in Audit Fee
If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.	If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.
64,650.00	66,800.00

2028	2029	Grand Total
52,500.00	54,000.00	255,000.00
5,450.00	5,600.00	26,500.00
10,500.00	11,000.00	52,000.00
Included in Audit Fee	Included in Audit Fee	\$0.00
Included in Audit Fee	Included in Audit Fee	\$0.00
Included in Audit Fee	Included in Audit Fee	\$0.00
Included in Audit Fee	Included in Audit Fee	\$0.00
If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.	If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.	\$0.00
68,450.00	70,600.00	333,500.00



PROPOSAL FOR City of Zephyrhills, Florida

2025



REQUEST FOR PROPOSAL PROFESSIONAL AUDIT SERVICES

RFP NO. 2025-010

Issued on September 4, 2025

Citrin Cooperman
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Alex Auguste
Email: aauguste@citrincooperman.com



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COVER LETTER



September 4, 2025

Ricardo Quinones, City Clerk
City of Zephyrhills
5335 8th Street
Zephyrhills, Florida 33542

Dear Ricardo:

We welcome and appreciate the opportunity to present this proposal to provide audit services to the City of Zephyrhills, Florida (the "City"). Our team is passionate about developing strong relationships with each of our clients while delivering unparalleled service. Our objective is to provide quality and timely services that exceed expectations. Our proposed engagement team includes fully dedicated government professionals who will serve the City throughout the engagement to ensure that **deadlines are met and reports are issued in a timely manner**. We will work with you and your team through all aspects of the engagement outlined in our proposal.

GOVERNMENTAL EXPERIENCE

Citrin Cooperman has been dedicated to the public sector for over 45 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the GFOA Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years.

EXPERIENCED PROFESSIONALS

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your City. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

EFFICIENT TRANSITION

We have a great deal of experience transitioning audits between firms and can guarantee a smooth process with minimal disruption to City staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.



SCOPE OF SERVICES

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2025 adopted budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your City.

Citrin Cooperman is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Citrin Cooperman to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for a period ninety (90) days from the date of the proposal.

The following individual is authorized to make representations for the firm:

Alex Auguste
Citrin Cooperman
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954-771-0896
aauguste@citrincooperman.com

Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm. We would be honored to establish our relationship with your City.

Very truly yours,



Alex Auguste
Managing Director
aauguste@citrincooperman.com
954-771-0896

"Citrin Cooperman" is the brand under which Citrin Cooperman & company, LLP, a licensed independent CPA firm, and Citrin Cooperman advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & company, LLP and Citrin Cooperman advisors LLC are independent member firms of the Moore north America, inc. (MNA) association, which is itself a regional member of Moore global network limited (MGNL). All the firms associated with MN are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



RESPONSES TO PROPOSAL SUBMITTAL AND REQUIREMENTS

QUALIFICATIONS AND EXPERTISE

Citrin Cooperman is one of the nation's largest professional services firms. Since 1979, the firm has steadily grown by helping organizations discover practical, actionable solutions that address both their immediate needs and long-term goals. Citrin Cooperman clients span an array of industry and business sectors and leverage a complete menu of service offerings. Citrin Cooperman & Company, LLP, a licensed independent CPA firm that provides attest services and Citrin Cooperman Advisors LLC, which provides business advisory and non-attest services, operate as an alternative practice structure in accordance with the AICPA's Code of Professional Conduct and applicable law, regulations, and professional standards. The entities include more than 450 partners and 3,500 total professionals.

Our approach ensures our professionals' primary focus stays where it counts - on building long-term client relationships. Our specialized team provides integrated general business consulting, accounting, and tax services to our clients. Rooted in our core values, our mission is to deliver a comprehensive approach to traditional services with proactive business insights and guidance for our clients to help address their business and personal goals. We are a full-service professional services firm, and therefore we are well-suited to act as a one-stop shop for all services you need as you continue to grow and evolve. There are a host of industry resources available at Citrin Cooperman. If one of these resources is outside of the core team, we will call upon the firm's specialists to assist.

Firm Locations

CALIFORNIA

Carlsbad
Los Angeles
Woodland Hills

CONNECTICUT

Woodbridge

FLORIDA

Fort Lauderdale
Miami
Sunrise

ILLINOIS

Chicago

MARYLAND

Bethesda
Owings Mills

MASSACHUSETTS

Braintree
Worcester

NEW JERSEY

Florham Park
Voorhees

NEW YORK

Jericho
Melville
New York (HQ)
White Plains

NORTH CAROLINA

Durham

OHIO

Cleveland
Columbus
Mansfield

PENNSYLVANIA

Philadelphia

RHODE ISLAND

Providence

VIRGINIA

McLean

INTERNATIONAL

CAYMAN ISLANDS

Grand Cayman

INDIA

Ahmedabad
Hyderabad

INTEGRATED APPROACH

Our industry professionals work in concert with our service line professionals to address the complex needs of our clients. The world is changing more rapidly than ever with growing shifts in technology and other pivots in business as a result of the unprecedented challenges we are faced with today. Our advisors are ready to assist with your compliance needs and, more importantly, provide tailored, value-added solutions specific to your industry. The core engagement team will work with the City bring in the appropriate resources and subject matter specialists to help the City meet its short-term goals and long-term objectives.

QUALITY CONTROL REVIEW

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation as **Appendix A**. This quality control review included a specific review of governmental audit workpapers, financial statements and reports.



GOVERNMENTAL PRACTICE

Citrin Cooperman's dedicated Governmental Practice serves governmental/public sector entities nationally including municipalities, counties, and state level departments. For the City, the depth of our practice results in experience in all types of governmental entities, including local, state and federal entities. The expectations, capabilities, and needs of the government are growing day-by-day and changing year by year. As lines become blurred between the public and private sector due to new programs, changes in laws and regulations, and constituent demands, we assist our clients because we have the experience and knowledge with all aspects of the industry. We have the depth of resources to assist governmental entities beyond the required audit and accounting needs, drawing on our long immersion in the governmental sector to not only provide a fresh perspective to the City, but also be able to assist management in areas of concern to provide valuable guidance and resources in financial reporting, compliance, and, operational issues. We are committed to our clients and are able to work together to provide innovative and proactive solutions while complying with all applicable regulations.



The success of our clients is of utmost importance to us. Our professionals assist governmental entities in a number of areas above and beyond our core audit and tax services, including:

- Audits in accordance with Generally Accepted Auditing Standards and Government Auditing Standards
- Audits in accordance with OMB under the Uniform Guidance and Florida Single Audit Act
- Low-Income Housing Tax Credits (LIHTC)
- Cost certifications including tax credit, HUD, RD, New Market, and Historical Tax Credit
- Outsourced CFO and accounting services to governmental entities
- Advocacy with oversight and cognizant agencies
- Internal control reviews
- Operational reviews
- Internal audit services
- IT review, assessment and structure review
- Agreed-upon procedures related to regulatory and cognizant agency filings
- Performance audits

FURTHERMORE, WE ARE ACTIVE IN THE FOLLOWING INDUSTRY ORGANIZATIONS:



Communicating regularly with our clients is an integral part of the foundation of superior service. Our proactive service approach ensures that developing issues will be anticipated, identified, promptly evaluated, and resolved. Fundamental to our approach is regular client communication, accessibility to senior personnel, and the excellence of the people assigned to the engagement.

Citrin Cooperman is committed to listening and identifying clients' expectations and measuring how well we meet or exceed those expectations. The City will enjoy an empowered, responsive engagement team unencumbered by inaccessible levels of bureaucracy. For you, that means faster issue resolution, same-day responses, and no last-minute surprises.



Your engagement team stays connected to ensure an integrated approach. Listening to our clients and developing solutions tailored to their business needs enables us to build strong relationships. We believe that relationships define our business. Our communication with your management team will be frequent, interactive, and direct. We are committed to providing a level of service to the City that ensures that all your needs and expectations are being met. We will take the initiative in maintaining effective, open, and timely communication with management throughout the year.

AUDITS IN A REMOTE ENVIRONMENT

Several years ago, Citrin Cooperman began to invest in new technologies in an effort to streamline and automate audit and tax services. In addition, Citrin Cooperman has been a fully paperless provider for a number of years, to the extent possible. The investment in our technology infrastructure and systems were fully enacted, and in some areas, accelerated by the pandemic. As most entities shifted from a brick and mortar work force to a remote or work-from-home workforce, we were able to continue to provide the services and assistance needed for our clients and community in a seamless manner. Our teams understand the need to continue to meet deadlines and compliance requirements, especially in times such as these. In this new world order, communication has never been more imperative.

Our engagement teams are in constant communication, both internally and with your management team members, through the use of periodic check-in times, virtual audit rooms, and virtual face-to-face meetings.

Our systems for transmitting data and files electronically are secure and allow for easy record keeping and submission. We utilize ShareFile, a secure site for sending sensitive data and/or confidential information. You will receive an email from ShareFile notifying you that you have been added to the shared folder, and you will have the ability to upload files into that folder.

During the audit fieldwork, we employ audio, video, and/or screen sharing programs for communication with you and your team. We will send calendar invitations for various times during the week to catch-up on audit requests and questions, perform inquiries and walkthroughs of key processes related to administration of the City, and view items available on-screen.



WHY CITRIN COOPERMAN?

A COLLABORATIVE APPROACH

Citrin Cooperman has a very cohesive government practice in which the industry leaders meet regularly, discuss client issues and projects, and develop a teamwork-oriented approach to brainstorming ideas and solutions.

We will:

- Work with the City to evaluate operational strategies and business objectives
- Set up meetings as needed to discuss ongoing business issues, update you on what is trending in the industry, and provide you with thoughts and guidance in a proactive manner

Our performance against Key Buying Factors (KBFs), average of 1-10 scores rated by customers who considered vendor¹

		Core competitors (MM-focused firms)										Global			
KBF	Importance ²		National									Global	Big 4		
			Firm #1 Confidential	Firm #2 Confidential	Firm #3 Confidential	Firm #4 Confidential	Firm #5 Confidential	Firm #6 Confidential	Firm #7 Confidential	Firm #8 Confidential	Firm #9 Confidential				
Has deep industry expertise	29%	7.6	7	7.2	7.4	7.2	7	7.3	7.2	7	7.1	7.7	7	8.2	
Has deep expertise on new rules/regulations	26%	7.8	7.1	7.3	7.8	7.4	7.3	7.4	7.6	7.3	7.2	7.9	7.4	8.2	
Has the best quality of people	23%	7.7	6.9	7.2	7.6	7.1	6.8	7.2	6.8	6.9	6.8	7.6	6.9	7.7	
I have a good relationship with them	23%	8	6.3	6.5	7.3	7	6.8	6.5	7.3	6.9	7.1	7.6	6.6	7.4	
Serves as a strategic thought partner	22%	7.6	6.9	6.4	7.1	6.8	7.1	6.9	6.8	6.8	6.9	7.5	6.8	7.7	
Has deep advisory capabilities	20%	7.6	6.4	7.1	7.1	7	6.6	7.2	6.8	7.3	6.9	7.6	7.1	8.1	
Provides great customer service	18%	8	6.8	7.3	7.6	7	7.4	7.4	7	7.5	7.1	7.5	6.8	7.4	
Has transparent, upfront pricing	18%	7.8	6.8	6.8	7.9	7.4	6.8	6.8	7.4	6.8	7.4	7.7	6.8	7.0	
Has an excellent brand reputation	16%	7.6	6.8	6.8	7.4	6.8	6.5	7.1	7	7	7.3	7.8	7.1	8.3	
Has the lowest pricing	16%	7.2	6.6	6	6.8	6.6	6	6.3	6.7	6.3	6.5	6.7	6.2	5.2	
N=		65	30	52	33	42	29	36	45	31	36	51	48	200 ²	

Key takeaways

Customers consistently highlighted Citrin Cooperman's **strong industry expertise, high-caliber staff, and full-team engagement with clients** as key differentiators

Customers also described Citrin Cooperman as a **"trusted advisor" that consistently seeks out interesting solutions** that make sense for their businesses



1. For the following firms, please rate their performance on each dimension from 1 to 10 (1=very poor, 10=exceptional). Ratings reflect feedback from all respondents, not just recent customers
 2. % of respondents who rated the KBF in top 3
 Source: 2024 TAA services B2B customer survey (N=221)

BRINGING VALUE AND INSIGHTS BEYOND THE FINANCIAL

- A consultative approach and the talent and resources of a dedicated team of highly skilled individuals dedicated to your industry, who are always on the lookout for potential creative solutions to challenges clients face
- Up-to-date knowledge of current and future industry trends
- Business advisors who are constantly looking for ways to help you be more efficient and successful
- Best practices and insights based on services provided to the firm's government clients
- Access to ongoing partner-level attention with a partner to staff ratio of 1:4, ensuring our partners will be directly involved with the work readily available to act as a sounding board
- Insights gained through our active participation in industry associations connected to government organizations



OUR CLIENT SERVICE APPROACH

Based on our understanding of the City, here are some of the ways our service approach will allow us to effectively serve you:



Important client of the firm:

We have assembled a strong team consisting of members of firm leadership and will always have a sense of urgency to meet your needs



People:

Your engagement team is technically skilled and readily accessible, with extensive governmental industry experience



Onboarding:

Seamless onboarding that will mitigate the risk of selecting a new firm; we are prepared to begin working upon your request



Results and value:

An appropriate fee based on the City' size and operations.





PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We have put together a team of professionals in a thoughtful manner, taking into consideration the information provided at this time. **Alex Auguste** will take the role of engagement Lead and **William (Bill) Benson** will take on the role of Relationship Partner. Combined with our extensive familiarity working with City's like yours, our collaborative service team has been constructed to provide timely and practice support. Should we have the opportunity to further assess and discuss your short-term goals and long-term objectives, Alex and Bill will work with you to bring in additional resources as needed. **Core Leadership Team Biographies can be found on in the Resume Section of this proposal.**

We have charted out for you a visual representation of the core engagement team that will be supporting the City and their respective roles on the engagement. Our professionals each bring extensive experience serving clients of your size/structure and have a strong understanding of the industry. All CPAs assigned to the engagement have properly maintained CPE in government accounting and have completed Ethics Courses within the last two year as required by the Board of Accountancy.

REVIEW

STEPHEN EMERY

Quality Review Partner

Partner, Citrin Cooperman Advisors LLC
Partner, Citrin Cooperman & Company, LLP

AUDIT

ALEX AUGUSTE

Engagement Lead

Managing Director

Citrin Cooperman & Company, LLP

WILLIAM BENSON

Relationship Partner

Partner, Citrin Cooperman Advisors LLC
Partner, Citrin Cooperman & Company, LLP

MICHAEL QUESADA

Director

IT

KELLY BERNIKOW

Information Technology

Director, Citrin Cooperman Advisors LLC

ADDITIONAL SUPPORT STAFF & SPECIALISTS, AS NECESSARY.

There are a host of additional industry resources available at Citrin Cooperman. If one of these resources is outside of the core team, we will call upon the firm's specialists to assist. If you decide to engage our firm experts for services outside the scope of work, we will estimate the cost in advance and will provide you with an estimate for each project.



PROJECT APPROACH

Audit and assurance services are provided by Citrin Cooperman & Company, LLP.

PLANNING

- We obtain a comprehensive understanding of the City's operations, control environment, accounts and information systems, and identify critical areas of risk. We plan the audit timetable together.

EVALUATION OF INTERNAL CONTROLS

- We evaluate the design of the City's internal controls over financial reporting for each significant transaction cycle. Based on the results, we determine the extent of our testing of your internal controls to supplement our audit plan, which reduces substantive procedures.

RISK ASSESSMENT

- We use our understanding of your internal controls and operations to identify the inherent audit risks and strengths of the City's business and information systems. Our evaluation will focus on the design and implementation of the City's general IT controls, including those over access to programs and data, program changes, and computer operations. By assessing these controls, we aim to identify and evaluate the risks associated with the City's IT systems and determine their effectiveness. This process will enhance our understanding of how information related to significant transactions, account balances, and disclosures flows through the entity's information system. Ultimately, this will ensure that the IT environment supports reliable financial reporting and compliance with relevant standards. Through this risk assessment, we can tailor our audit approach to concentrate on key areas, ensuring a focused and efficient audit process.

SUBSTANTIVE TESTING

- We use innovative audit software as part of substantive testing. This enables us to retrieve information from your data files, if needed, without affecting the integrity of the data; perform data analytics; and analyze a large portion of data sets.

CONCLUDING AND REPORTING

- Our audit will be planned and executed to meet your requested reporting deadlines. Drafts of all our reports, required communications, and management comment letters will be provided to management for input shortly after fieldwork is concluded.

We will tailor our audit process to the City and bring in firm specialists, which can often result in efficiencies and process-improvement opportunities for your business. Our partners will deliver proactive ideas, and provide the personal, hands-on attention required to help our clients achieve their goals.

OUR SERVICE WILL INCLUDE:

- Comprehensive planning, tailored to the City's needs and preferences, and project management
- Strong interaction with management and consistent communication throughout the process
- A highly experienced engagement team and responsive support from specialists, as necessary
- Significant partner and director involvement throughout the entire audit process
- Innovative technologies that streamline the process and reduce costs
- Insights and best practice sharing, ranging from emerging accounting and tax issues to industry trends
- Assistance and consulting on accounting transactions while maintaining our independence



UNIFORM GUIDANCE

An authoritative set of rules and requirements for federal awards that synthesizes and supersedes guidance from earlier OMB circulars.

It is applicable to new and incremental federal grant awards issued on or after December 26, 2014.

Our proposed team members have a thorough knowledge of the compliance requirements covered under Uniform Guidance. Our approach to conducting single audits is straightforward and unambiguous. We plan and coordinate the Uniform Guidance compliance procedures in conjunction with the general purpose financial statements. In that regard, we have developed an efficient approach that we use with our clients. The procedures we perform, relevant to your organization's compliance with federal requirements, will be consistent with the guidance provided in the OMB Compliance Supplement.

Annually, we perform financial, compliance, and performance audits in accordance with generally accepted auditing standards and guidelines set forth by the American Institute of Certified Public Accountants (AICPA) and the Government Accountability Office (U.S. GAO). Those audits are usually designed to ensure that the subject of the audit complies with applicable cost principles and standards promulgated by the Government Accounting Standards Board and Financial Accounting Standards Board. Citrin Cooperman prides itself on the efficiency and effectiveness of its audit methodology for entities receiving government grants, awards, contracts, and other backing.



AICPA GOVERNMENTAL AUDIT QUALITY CENTER (GAQC)

We are members of the AICPA Governmental Audit Quality Center (GAQC) and believe our involvement with the GAQC demonstrates our commitment to audit quality in the critical area of governmental audits, including those performed under Uniform Guidance. Membership in the AICPA GAQC requires technical training for professionals who perform governmental audits, participation in a governmental peer review program, and establishment of programs and policies to ensure all governmental audit teams are current on professional standards and Uniform Guidance requirements. Membership in the GAQC is not a requirement for all firms performing government audits. Citrin Cooperman has elected membership in order to ensure the highest level of quality control in our audit practice and to ensure that we comply with all updates and developments related to governmental auditing.



AUDIT STAFF HOURS BREAKDOWN

	Partner/Managing Director	Director/Manager	Supervisor/Senior	Staff	Total
Planning and Risk Assessment	14	28	42	28	112
Substantive Testing	11	28	95	119	253
Concluding and Reporting	18	28	11	0	57
Total Hours	43	84	148	147	420



AUDIT PLANNING

Our engagement team is composed of professionals who ensure a complete perspective on relevant risks and issues. The result is an efficient audit that helps you anticipate and prevent risks and related financial statement misstatements rather than only “find and fix” errors.

During the planning phase, we will further increase our familiarization with your organizational and reporting structure, your key business processes, and your audit risks to heighten the efficiency of the audit.

RISK ASSESSMENT

As part of the audit planning process, we will meet with key financial and executive personnel of the City to review your strategic goals, objectives, business plan, and risk areas.

Our primary responsibility is to provide the City with a high-quality, cost-effective audit. Our approach is based on a risk-assessment orientation. Before any detailed procedures are performed, we spend considerable time evaluating the overall environment in which each entity operates, as well as its internal control structure.

In making an overall risk assessment, we also consider factors such as the historical accuracy of internal financial reporting, industry trends, management turnover, the soundness of the City’s financial condition, the emphasis placed by management on a positive control environment, and the overall design of the accounting system.

EVALUATION OF INTERNAL CONTROLS

To develop an appropriate audit plan (one that reduces the audit risk to an appropriate level), we must understand the entity and the environment in which it operates, including its internal controls. We use this understanding of internal controls to:

- Identify the types of misstatements that could occur
- Evaluate the internal control deficiencies that may increase the risk of material misstatement
- Design internal control testing strategies

During the process of evaluating internal controls and designing a detailed audit plan, we assess the control environment and related specific controls, including:

- Corporate governance
- Monitoring
- Financial reporting processes
- IT, including computer operations security application modification
- Significant financial statement accounts, transactions and processes

Based on this evaluation, we could potentially develop procedures to test controls within significant accounting cycles, which may allow us to reduce detailed substantive audit procedures in specific areas.

SUBSTANTIVE TESTING APPROACH

Based on the results of our risk assessment and other planning procedures, our audit procedures will focus on areas most critical to the City’s activities and operations.

SAMPLING DURING TESTS OF COMPLIANCE

When testing compliance, Citrin Cooperman staff members review the affected agreement in detail to identify specific compliance attributes for purposes of drawing samples for evaluation. Once the attributes are identified and categorized based on subjective criteria, Citrin Cooperman utilizes adopted AICPA standardized procedures for developing sample sizes for testing.

AUDIT – EXTENT OF SAMPLING

Sampling is a technique used during the different stages of the audit to gather evidence and test balances as deemed necessary based on risk assessment and other factors affecting the audit. Citrin Cooperman utilizes standardized procedures and techniques for developing sample sizes adopted by the AICPA for all audit engagements. Citrin Cooperman attempts to follow the strongest source of audit evidence such as observation and balance confirmation prior to undertaking sampling. Furthermore, sampling is utilized when a select sample is considered representative of the remaining balance.

CONCLUDING AND REPORTING

Following the completion of the audit, we will issue the following reports as applicable:

- A report on the fair presentation of the City’s financial statements in conformity with accounting principles generally accepted in the United States of America.
- A management comment letter describing recommendations on internal control over financial reporting, identifying control deficiencies, areas for improvement, and other business implication matters.
- Required communications to management and to those charged with governance.



AUDIT TIMELINE

We are committed to providing the appropriate resources, experience and efficient processes for the audit of the City. We understand the importance of the City's deadlines and are committed to issuing final reports as outlined in the timeline below.

PHASE	TIMING	DETAILS
Transition	Immediate	- Citrin Cooperman client independence and acceptance procedures - Engagement letter signed
Planning	October	- Conduct internal client service team meeting - Meet with management to: - Confirm expectations and discuss business risks - Discuss scope of work and timetable - Identify current-year audit issues and discuss recently issued accounting pronouncements - Coordinate fieldwork timing - Develop an audit plan that addresses risk areas and meets management's expectations
Developing an understanding of internal controls and audit procedures	November	- Document the existing controls environment - Evaluation of internal controls and IT processes - Review significant accounting policies and key contractual documents - Adjust audit plan and coordinate with the City's staff based on the results of the documented controls environment - Prepare request list of documents to be provided by the City
Advanced/interim procedures	November	- Internal control documentation - Review of significant transactions
Audit fieldwork	January	- Fieldwork - Procedures: - Substantive testing - Analytical review - Account analysis - Detailed test work - Perform/update control evaluation, as necessary - Meet with management to discuss results, financial statements and other required communications
Deliverables	March	- Issue final audit report - Present audit results to management - Provide the City with business and accounting recommendations



TECHNOLOGY

To better serve our clients, Citrin Cooperman has embraced technology to increase our efficiency and effectiveness. Our automated and paperless approach provides efficiencies in the process that are geared to minimize the impact of the audit on your accounting staff. We use a file exchange portal for the transfer of all electronic documents to maintain security of confidential information, as well as to facilitate accessibility of workpapers, accounting records and documents to all members of the team. All team members maintain remote access connectivity with our firm network throughout the engagement process to securely share information and address issues as they arise. These tools assist us in performing the various tasks of the audit process as efficiently and effectively as possible.

SOFTWARE

The following is a sample of the software currently used by the firm in the delivery of our services:

	CaseWare/CaseView is our engagement document management software that serves as an electronic binder to keep our documents for each engagement well organized and secure.		Axxess is a tax compliance and preparation solution that has thousands of forms and automatically calculates formulas and schedules for federal, state, county, and city tax returns.
	CCH Axxess Document electronically organizes and stores all types of client documents and business communications in one place to support a true paperless work environment.		Suralink is an automated document exchange and request list management solution built specifically for auditors. Now you can create, manage, track, and share documents with clients and other stakeholders in your firm easily and efficiently. Suralink ensures that your audit is always on track so you can spend your time on the interactions that matter.
	The XCM Solutions productivity enablement and workflow platform has become a key piece of the technology equation for tax, accounting, and finance organizations as they move toward a real-time, on-demand environment.		
	IDEA data analysis software is a data extraction tool that can effectively and efficiently analyze and evaluate information obtained from client records.		PPC Checkpoint Tools are a critical part of our workflow to utilize the comprehensive features available for specialized industry engagements, general accounting, auditing, and tax, and more.
	Validis' DataShare is a platform for automating many of the year-end processes by collecting all of the transactional detail from our clients' accounting platform and providing this data to us for instant analysis. By utilizing Validis, we are reducing the number of hours our clients spend in preparing for the audit or attestation services by eliminating many of the items on our year end request list.		MindBridge , the world's leading AI powered financial risk discovery platform with the aim of further enhancing digital audit.



REFERENCES AND OTHER CONSIDERATIONS

REPRESENTATIVE CLIENT LIST

The firm has a laser focus on quality and service delivery. While it is of the utmost importance that we at Citrin Cooperman maintain our independence in working with our clients, we work as a team with our clients to get the right answers. This is evident in our ability to maintain long-standing client relationships and establishing a mutual respect for each party's technical skills.

We are proud to provide audit, compliance, and advisory services to a variety of municipalities within our practice. Detailed below is a representative list of entities the firm currently serves.

Municipality	Funds	Total Revenue
City of Aventura	18	\$94,393,000
City of Coconut Creek	17	\$132,432,923
City of Cooper City	10	\$62,884,000
City of Dania Beach	27	\$102,940,206
City of Key West	18	\$142,162,437
City of Lighthouse Point	11	\$26,623,133
City of Marathon	10	\$45,719,513
City of Margate	14	\$138,272,000
City of North Lauderdale	10	\$74,235,370
City of Plantation	16	\$222,359,000
City of Pompano Beach	31	\$377,862,000
City of Weston	14	\$155,936,000
City of Wilton Manors	19	\$44,443,590
Town of Davie	22	\$217,621,000
Town of Golden Beach	6	\$17,542,912
Town of Southwest Ranches	6	\$21,380,608
Village of Indiantown	5	\$12,428,683
North Springs Improvement District	22	\$51,439,073
Hillsboro Inlet District	1	\$2,250,036
Key Largo Fire Rescue and EMS District	1	\$4,635,845

LITIGATION

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff.

In the normal course of Citrin Cooperman's business as a national accounting firm, Citrin Cooperman may be made a party to litigation alleging various common law and statutory violations. Litigation is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy.



INDEPENDENCE

Citrin Cooperman is independent of the City of Zephyrhills as defined by generally accepted auditing standards. Our firm is not aware of any current conflicts of interest.

REFERENCES

Below are some of our engagements, all of which require the full ACFR preparation, performed in the last five years:

City of Plantation, Florida	
NAME	Ms. Anna Otiniano, Director of Financial Services
TELEPHONE	954-797-2229
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	1994 through Present
City of Pompano Beach, Florida	
NAME	Ms. Allison Feurtado, Finance Director
TELEPHONE	954-786-4600
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	2021 through Present
Town of Davie, Florida	
NAME	Mr. William W. Ackerman, Budget and Finance Director
TELEPHONE	954-797-1050
SCOPE OF WORK	Annual financial and compliance audits of the Town
DATE	2013 through Present
Town of Southwest Ranches, Florida	
NAME	Mr. Emil C. Lopez, Finance Director
TELEPHONE	954-434-0008
SCOPE OF WORK	Annual financial and compliance audits of the Town
DATE	2019 through Present
City of Wilton Manors	
NAME	Ms. Carol Conol, Finance Director
TELEPHONE	954-390-2100
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	2017 through Present

REFERENCE LETTERS

Please see a few of our client reference letters beginning on subsequent page:





To Whom It May Concern,

It is my pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2020.

We have been very satisfied with Citrin Cooperman's service. Their team—from partners to staff—consistently demonstrate professionalism, responsiveness, and strong technical skills. Each audit is conducted efficiently and in full compliance with *Government Auditing Standards* and GASB.

Their work reflects the highest professional standards. In addition to delivering quality audits, they offer valuable insights to strengthen our financial practices. We especially appreciate their availability throughout the year for questions and support.

During times when our Village was short-staffed and undergoing an ERP Migration, Citrin Cooperman stepped up to assist the audit process in ways in which other firms would not have.

We confidently recommend them to any organization seeking dependable and knowledgeable audit and advisory services.

Should you have any questions regarding our experience, please feel free to contact my office.

Sincerely,

Michael Florio
Financial Services Director



Life's Just Better Here

City of Wilton Manors

2020 Wilton Drive
Wilton Manors, FL 33305
www.wiltonmanors.com

Finance Department

Phone (954) 390-2141

To Whom It May Concern,

It is our pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2017.

We have been extremely satisfied with the services Citrin Cooperman has provided. From the partner level to the audit staff, their team has consistently demonstrated professionalism, responsiveness, and technical expertise. Each annual audit has been conducted in a timely, organized, and systematic manner, in full compliance with *Government Auditing Standards* and the reporting requirements of the Governmental Accounting Standards Board (GASB).

Citrin Cooperman's services are performed to the highest professional standards. Their staff not only provide accurate and thorough audit work but also offer valuable accounting guidance and suggestions to enhance our internal systems and operational efficiency. We particularly appreciate their availability throughout the year to answer questions and provide support—well beyond the audit period.

During a time when our City was understaffed in our accounting and finance department, Citrin Cooperman was understanding and helpful to us every step of the way.

Citrin Cooperman approaches each engagement with well-prepared and highly qualified professionals who work closely with our team—from pre-audit planning through the issuance of financial statements. Their clear communication and insightful recommendations have made each audit cycle efficient and constructive.

We highly recommend Citrin Cooperman to any organization seeking reliable, experienced, and service-oriented auditing and consulting services.

Should you have any questions regarding our experience, please feel free to contact my office.

Sincerely,

Carol Conol

Carol Conol
Finance Director



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Town Council
Steve Breitkreuz, Mayor
Bob Hartmann, Vice Mayor
David S. Kuczenski, Esq., Council Member
Jim Allbritton, Council Member
Gary Jablonski, Council Member

Town Administration
Russell Muñiz, MBA, MPA, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPM, MAcc, Town Financial Administrator

July 14, 2025

To Whom It May Concern,

It is our pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2019.

We have been extremely satisfied with the services Citrin Cooperman has provided. From the partner level to the audit staff, their team has consistently demonstrated professionalism, responsiveness, and technical expertise. Each annual audit has been conducted in a timely, organized, and systematic manner, in full compliance with Government Auditing Standards and the reporting requirements of the Governmental Accounting Standards Board (GASB).

Citrin Cooperman's services are performed to the highest professional standards. Their staff not only provide accurate and thorough audit work but also offer valuable accounting guidance and suggestions to enhance our internal systems and operational efficiency. We particularly appreciate their availability throughout the year to answer questions and provide support—well beyond the audit period.

Citrin Cooperman approaches each engagement with well-prepared and highly qualified professionals who work closely with our team—from pre-audit planning through the issuance of financial statements. Their clear communication and insightful recommendations have made each audit cycle efficient and constructive.

We highly recommend Citrin Cooperman to any organization seeking reliable, experienced, and service-oriented auditing and consulting services.

Should you have any questions regarding our experience, please feel free to contact my office at (954) 434-0008 or via email to elopez@southwestranches.org.

Sincerely,

Emil Lopez
Town Financial Administrator

PRICING PROPOSAL

We believe that fees should be commensurate with the time involved and the value of the services rendered. Our approach is designed to deliver value-added, cost-effective professional services. With all new clients, there are start-up costs related which we will absorb as part our commitment to City. As we become more familiar with your operations and feel the need to recommend additional services, we will raise those issues with you. If you decide to engage our firm for these or other services, we will estimate the cost in advance and will provide you with an estimate for each project.

The proposed fees are based upon our desire to establish a relationship with you, a clear understanding of the resources required to meet your needs, and our commitment to technical excellence. Our proposed fees are as follows:

Line Item	Description	Unit of Measure	No Bid	2025	2026	2027	2028	2029	NOTES
1	AUDIT FEE (CITY)	EA		\$ 48,000	\$ 49,500	\$ 51,000	\$ 52,500	\$ 54,000	*
2	AUDIT FEE (CRA)	EA		5,000	5,150	5,300	5,450	5,600	
3	AUDIT FEE (SVB TENNIS CENTER)	EA		10,000	10,000	10,500	10,500	11,000	
4	ACFR PREPARATION	EA		Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	
5	STATE AFR PREPARATION	EA		Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	
6	GASB 96 - SUBSCRIPTION- BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)	EA		Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	
7	GASB 87 - LEASE ACCOUNTING STANDARD	EA		Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	Included in Audit Fee	
8	OPTIONAL ADDITIONAL SERVICES	EA		**	**	**	**	**	

ASSUMPTIONS AND EXPENSES

The fee quoted assumes there will be no significant change in the nature, size, or structure of the existing operations of City and the books and records are in reasonably good order. In light of the current accountancy environment, our fee also assumes there will be no significant change in the scope of auditing standards and accounting principles generally accepted in the United States of America.

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of 6% of fees for all other



expenses, including indirect administrative expenses such as technology, research and library databases, communications, and clerical assistance.

* If the City becomes subject to a Single Audit, the fees are as follows:

Line Item	Description	Unit of Measure	No Bid	2025	2026	2027	2028	2029	NOTES
9	Federal Single Audit	EA		\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 6,000	
10	Florida Single Audit	EA		\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500	\$ 6,000	

** If additional services are required that are not part of the above scope of services, Citrin Cooperman will develop a fee quote using our standard hourly rates.

LEVEL	2025 STANDARD HOURLY RATES
Partners	\$ 300
Managing Directors	\$ 275
Directors	\$ 250
Supervisors/Managers	\$ 200
Staff/Senior Accountants/Bookkeepers	\$ 150

CLIENT ACCEPTANCE

Prior to accepting any clients, we are required by both the accounting profession and our own policies to perform certain pre-acceptance procedures. Although we do not anticipate any problems with the process, our acceptance of City as a client is dependent upon the successful completion of these procedures.



RESUMES



ALEX AUGUSTE

ENGAGEMENT LEAD

Managing Director, Citrin
Cooperman & Company, LLP

aauguste@citrincooperman.com
954.771.0896

AFFILIATIONS

Board Member, The Children's
Trust of Miami-Dade County

Member, American Institute of
Certified Public Accountants
(AICPA)

Member, Florida Institute of
Certified Public Accountants
(FICPA)

Member, Florida Government
Finance Officers Association
(FGFOA)

Alex is a managing director in Citrin Cooperman's Audit and Attest Practice and is based out of the firm's South Florida offices. Alex is an experienced professional with over 12 years in public accounting.

Alex is a CPA and has extensive experience in the accounting profession, providing accounting and auditing services for local government entities, not-for-profit organizations, and private enterprises across a variety of industries, including real estate. He is client service-driven and regularly assists clients with complex accounting, auditing, and financial reporting issues, including but not limited to the implementation of new accounting pronouncements. He specializes in ensuring compliance with all state and federal laws and the preparation and review of financial statements. Prior to Citrin Cooperman, Alex worked at a national provider of assurance, tax, and advisory services as a senior manager.

EDUCATION & LICENSES

Bachelor of Accounting, University of Florida

Master of Accounting, Florida Atlantic University

Certified Public Accountant in the States of Florida and New York

GOVERNMENT WORK

- Bal Harbor Village
- City of Florida City
- City of Fort Myers
- City of Miami
- City of Miami Beach
- City of Palm Beach Gardens
- City of Sunny Isles
- City of Sunrise Firefighters Retirement Plan
- Fort Lauderdale Airport
- Miami Parking Authority
- Miami Shores Village
- Miami-Dade County
- Palm Beach Airport
- School Board of Miami-Dade County
- South Florida Regional Transportation Authority
- Tampa International Airport
- Town of Lake Park
- Town of Palm Beach Retirement System

CPE	Hours (3 Years)
Government	68
Other (accounting, auditing, technical and behavioral)	62.5
TOTAL	130.5



**WILLIAM G. BENSON****RELATIONSHIP
PARTNER**

Partner, Citrin Cooperman
Advisors LLC

Partner, Citrin Cooperman &
Company, LLP

bbenson@citrincooperman.com
954.771.0896

AFFILIATIONS

Member, American Institute of
Certified Public Accountants
(AICPA)

Member, Florida Institute of
Certified Public Accountants
(FICPA)

Member, Florida Government
Finance Officers Association
(FGFOA)

Bill is a partner based out of Citrin Cooperman's South Florida offices. Bill is an experienced professional with over 40 years of experience in accounting. Bill is a CPA, and helps businesses, governmental agencies, and not-for-profit organizations with management consulting, compilations, reviews, and audits. His specialties include preparing financial forecasts and projections, accounting system reviews to improve operating efficiencies and internal controls, debt refinancing and structured finance transactions, tax planning and consequences of alternative business strategies, and tax planning for income and estate tax purposes. Prior to Citrin Cooperman, Bill was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

EDUCATION & LICENSES

Bachelor of Science in Business Administration and Accounting, Washington and Lee University

Certified Public Accountant in the State of Florida

Certified Public Accountant in the State of Tennessee

GOVERNMENT WORK

- City of Aventura, Florida
- City of Coconut Creek, Florida
- City of Hollywood, Florida (Internal audit)
- City of Key West, Florida
- City of Marathon, Florida
- City of Margate, Florida
- City of Miami, Florida
- City of Plantation, Florida
- City of South Miami, Florida
- City of Weston, Florida
- Islamorada, Village of Islands, Florida
- The Town Foundation, Inc.
- Town of Southwest Ranches, Florida
- Village of Pinecrest, Florida

CPE	Hours (3 Years)
Government	88
Other (accounting, auditing, technical and behavioral)	27
TOTAL	115



**STEPHEN EMERY****QUALITY REVIEW
PARTNER**

Partner, Citrin Cooperman
Advisors LLC
Partner, Citrin Cooperman &
Company, LLP

semery@citrincooperman.com
954.771.0896

AFFILIATIONS

Member, American Institute of
Certified Public Accountants
(AICPA)
Member, Florida Institute of
Certified Public Accountants
(AICPA)
Member, Florida Government
Finance Officers Association
(FGFOA)
Member, Association of Certified
Fraud Examiners (ACFE)
Member, Educational Programs
Committee of the FGFOA

Stephen is a partner in Citrin Cooperman's Audit and Attest Practice based out of the Fort Lauderdale office. Stephen is an experienced professional with over 14 years of experience in public accounting. Stephen is a CPA and has extensive experience in overseeing the engagements of governmental entities with management consulting and audits of their financial statements. He specializes in federal and state single audits, governmental yellow book compliance auditing, accounting systems reviews to improve efficiency and internal controls, and business financial projections and budgets. Prior to Citrin Cooperman, Stephen was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

EDUCATION & LICENSES

Bachelor's in Accounting, University of Florida

Master of Accounting, University of Florida

Certified Public Accountant in the State of Florida

Advanced Single Audit Certificate Holder from the AICPA

GOVERNMENT WORK

- City of Weston
- City of Aventura
- City of Pompano Beach
- City of Wilton Manors
- City of Cooper City
- City of Key West
- Palm Beach Transportation Planning Agency
- Broward Metropolitan Planning Organization
- Village of Indiantown
- Village of Sea Ranch Lakes
- City of Atlantis
- City of Delray Beach
- City of Sunny Isles Beach
- Port of Miami Crane Management
- City of Coconut Creek
- Town of Davie
- Town of Southwest Ranches

CPE	Hours (3 Years)
Government	52
Other (accounting, auditing, technical and behavioral)	68
TOTAL	120



**MICHAEL QUESADA****AUDIT DIRECTOR**

mquesada@citrincooperman.com
954.771.0896

AFFILIATIONS

Member, Florida Institute of
Certified Public Accountants
(FICPA)

Member, Florida Government
Finance Officers Association
(FGFOA)

Michael has over 17 years of accounting and auditing experience, focused primarily in the public sector. Michael brings valuable governmental finance and operational knowledge as he previously served as a Controller and an Assistant Finance Director for two cities in South Florida. He has supervised audit engagements of large and complex governmental entities.

Michael specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (ACFRs) for governmental entities. Michael regularly participates in and attends numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

EDUCATION & LICENSES

Bachelor's Degree in Accounting, Florida Atlantic University

Certified Public Accountant in the State of Florida

GOVERNMENT WORK

- Broward County
- Miami-Dade Transit Authority
- Village of Pinecrest
- City of North Miami
- City of North Miami Beach
- City of Sunrise
- Town of Miami Lakes
- Broward Sherriff's Office
- Town of Surfside
- City of Parkland
- City of Miramar
- City of Hialeah
- Village of Key Biscayne
- City of South Miami
- City of Doral
- City of Lauderdale Lakes
- City of Florida City
- City of Weston
- City of Dania Beach

CPE	Hours (3 Years)
Government	52
Other (accounting, auditing, technical and behavioral)	68
TOTAL	120



**KELLY BERNIKOW****DIRECTOR, INFORMATION
TECHNOLOGY**

kbernikow@citrincooperman.com
212.697.1000

Kelly Bernikow is a director in the firm's Long Island office with over 23 years of public accounting experience. Kelly is an experienced auditor in both general and IS assurance.

Kelly's areas of expertise include ITGC auditing in areas such as SEC, 404, banking, manufacturing, real estate, retail, media, and private entities, SSAE18 Service Organization Control (SOC) reports, and IT audit inspection.

Prior to her joining Citrin Cooperman, Kelly was an auditor at several firms, including BDO USA and Anchin, Block & Anchin, LLP.

EDUCATION & LICENSES

Bachelor of Science in Accounting, Hofstra University

Associate Degree in Computer Information Systems, SUNY Farmingdale

Certified Public Accountant in the State of New York – Certified January 2001

Certified Information Systems Auditor – Certified March 2017

AFFILIATIONS

Member, The American Institute of Certified Public Accountants (AICPA)

Member, The New York State Society of CPAs (NYSSCPA)

Member, Information Systems Audit and Control Association (ISACA)



LICENSES

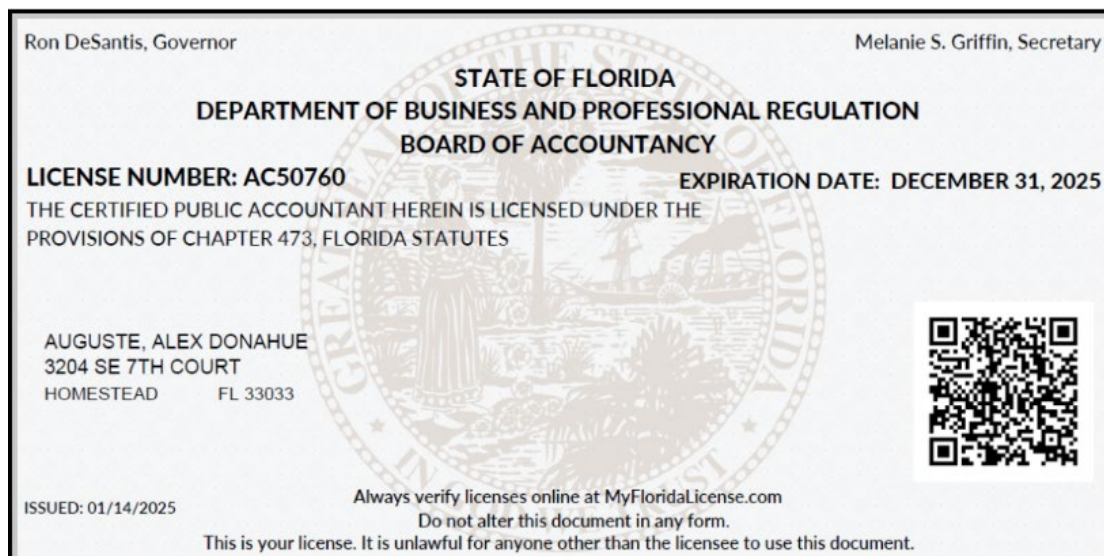
LICENSE TO PRACTICE IN FLORIDA

Citrin Cooperman is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD64727. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.



CPA LICENSURE

Please find our team's individual Florida CPA Licenses below:



Ron DeSantis, Governor Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC0013791 **EXPIRATION DATE: DECEMBER 31, 2026**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BENSON, WILLIAM GLENN
 KEEFE, MCCULLOUGH & CO
 10843 NW 2ND STREET
 PLANTATION FL 33324



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Ron DeSantis, Governor Melanie S. Griffin, Secretary

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

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES


EMERY, STEPHEN PAUL
 6550 N FEDERAL HWY 4TH FLOOR
 FORT LAUDERDALE FL 33308

LICENSE NUMBER: AC44423
EXPIRATION DATE: DECEMBER 31, 2026

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Ron DeSantis, Governor Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC48079 **EXPIRATION DATE: DECEMBER 31, 2025**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

QUESADA, MICHAEL
 8310 SW 44TH COURT
 DAVIE FL 33328



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ONLINE ADDENDA ACKNOWLEDGEMENT

As of September 4, 2025 we are not ware of any addenda issued in connection with the City of Zephyrhills, Florida RFP 2025-010 – Professional Audit Services.





Appendices



APPENDIX A – PEER REVIEW REPORT

A review of its system of quality control (“Peer Review”) is required every three years for Citrin Cooperman. Citrin Cooperman has received an unmodified opinion (pass rating) every year in which we have undergone a Peer Review.



Report on the Firm's System of Quality Control

To the Partners of
Citrin Cooperman & Company, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP (the “firm”), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 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; and examinations of service organizations (SOC 1 and SOC 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 Citrin Cooperman & Company, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 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*. Citrin Cooperman & Company, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 30, 2024



“Providing Professional Services &
Industry Insights for over 45 Years.”





September 5, 2025

Proposal to provide professional
audit services to:

City of Zephyrhills

RFP #2025-010

Prepared by:

Julie S. Fowler, CPA, Signing Director

julie.fowler@CLAconnect.com

Direct 863-202-8116

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://claglobal.com/disclaimer).

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





September 5, 2025

Ricardo Quinones, City Clerk
City of Zephyrhills
5335 8th Street
Zephyrhills, FL 33542-4312

Via Online Portal Submission

Dear Mr. Quinones:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to City of Zephyrhills (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 the RFP and other information made available and considered our experience and work with similar clients. 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 reduces 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.

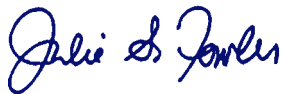
- ***A focus on providing consistent, dependable service*** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. 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.

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, *Proposal Submittal and Requirements*.

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

Sincerely,

CliftonLarsonAllen LLP



Julie S. Fowler, CPA
Signing Director
863-202-8116
julie.fowler@CLAconnect.com

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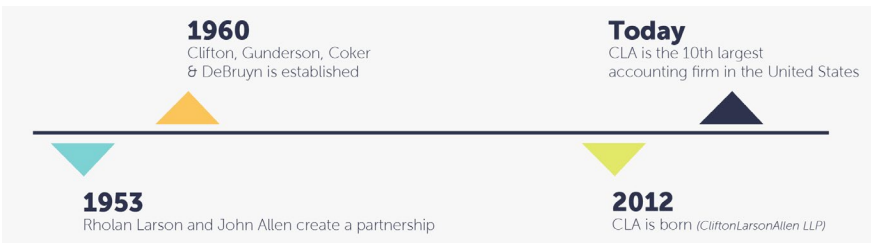


Qualifications and Expertise

History and composition of the firm

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 provider of professional services.



We're celebrating 13 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.

Firm Overview

Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 9,000 people in more than 130 U.S. locations and a global vision, we promise to know you and help you.

9,000

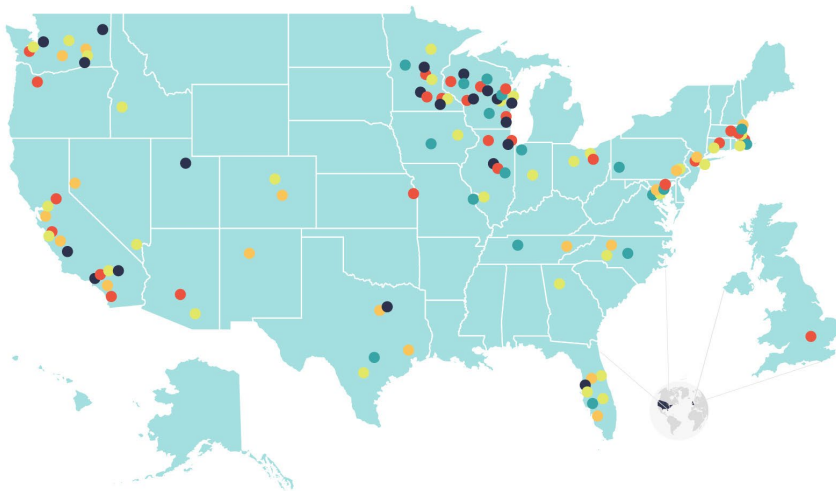
NEARLY 9,000 PEOPLE

130+

LOCATIONS

AN INDEPENDENT
NETWORK MEMBER OF

CLA Global



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. CLA has been recertified as a Great Place to Work™ in January 2025.



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 changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

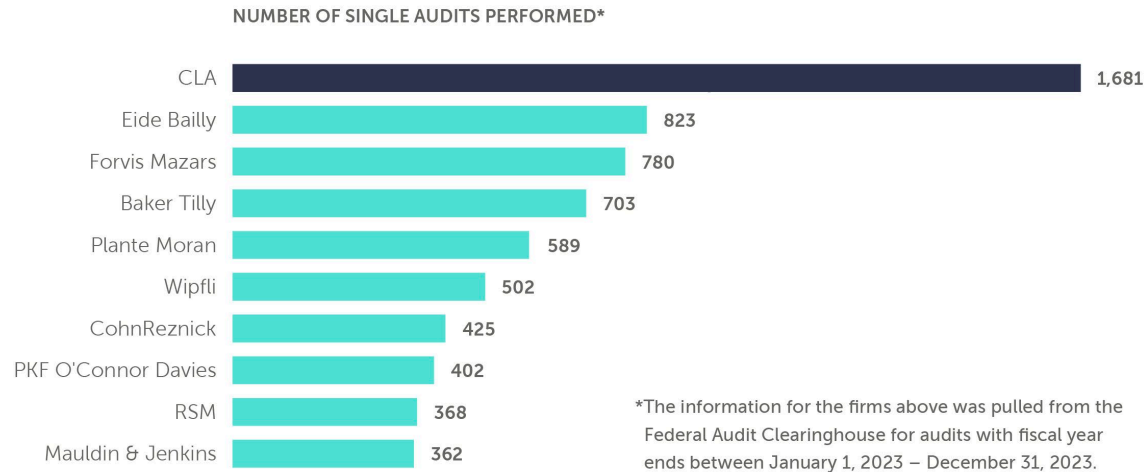
We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Single audit experience

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

We audited nearly \$229 billion dollars in federal funds expended in 2023. 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.

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
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us 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.

- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [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](#)
- [Business opportunity assessments](#)
- [System optimization and selection](#)



Certificate of achievement assistance

The Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce an annual comprehensive financial report that evidences the spirit of transparency and full disclosure. Members of the GFOA staff and the GFOA Special Review Committee (SRC) review reports submitted to the ACFR program.

CLA provides audit services to many entities that received the GFOA Certificate of Excellence in Financial Report. All of the procedures noted in our audit approach and our technical review of the ACFR are done to help the City prepare and publish the top product possible. Our managers and principals who review the ACFR have a strong understanding of the GFOA requirement for the certificate. We understand that this is a prestigious award for the City and a great accomplishment for the Finance and Accounting departments.

We will review the GFOA comment letter for each ACFR and provide the City advice regarding the response to the GFOA reviewer's comments. Our procedures with respect to the ACFR will be the review of the comments from GFOA on the prior year submission to determine they were adequately addressed, completion of the ACFR checklist, and review of the transmittal letter and statistical data to determine that information presented is reasonable and agrees with the information in the financial statements and management's discussion and analysis (MD&A), where applicable.

We understand the interrelationships of the many and varied components of a governmental entity's financial statements, allowing us to quickly determine errors or problems with the financial statements. Our depth of knowledge and experience also allows us to assist the City with the preparation of the ACFR and improvement of the City's financial statements.

Our involvement with clients in the GFOA Certificate program helps to determine that we are on the leading edge of reporting trends and techniques. We have been engaged by various entities to review their statements for compliance with program requirements. We have aided clients in the early implementation of professional pronouncements and regularly provide our clients with updates on new pronouncements which will affect them and will do the same for the City.

The table below identifies the professionals who are currently members of the GFOA Special Review Committee together with their length of service with the Committee.

Name	Title	Location	Years Served
Robert J. Callanan, CPA	Principal	Irvine, CA	15+
Daphnie Munoz, CPA	Principal	Irvine, CA	13+
Jacob S. Lenell, CPA	Principal	Milwaukee, WI	12+
Remi Omisore, CPA	Principal	Baltimore, MD	11+
Julie S. Fowler, CPA	Signing Director	Lakeland, FL	10+
Richard Gonzalez, CPA	Principal	Roseville, CA	10+
Christopher G. Knopik, CPA, CFE	Principal	Minneapolis, MN	10+
Jeffrey Peek, CPA	Principal	Nashville, TN	8+
Shannon D. Small, CPA, MPA	Signing Director	Wauwatosa, WI	7+
Christopher Kessler, CPA	Principal	Fort Myers, FL	4+
Lance Schmidt, CPA, CFE, CIA	Principal	Lakeland, FL	2+
Alexandra Mitchell, CPA, MAcc	Manager	Naples, FL	1+

Quality control procedures and peer review report

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. We have also included the previous report from 2019. ***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

cbh.com



Report on the Firm's System of Quality Control

November 21, 2019

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, 2019. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 the system of quality control and the firm's compliance therewith 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; audits of broker-dealers; 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, 2019, 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

Federal or state desk or field reviews

From time to time, CLA will be subject to federal and state desk reviews by oversight agencies. In addition, our government audits are subject to review by each agency’s Office of Inspector General, as well as the U.S. Government Accountability Office. In all cases, we cooperate in providing the information required for the reviews and will timely resolve all findings identified in those reviews.

Total staff available for audit

The table below provides a breakdown by staff level of the engagement team that will serve the City. This team has extensive experience working with clients similar to the City.

Level of Staff	Number of Staff	Anticipated Percent of Audit Work to be Performed
Principal/Signing Director	2	10%
Director/Manager	1	20%
Senior	2	25%
Associate	2	45%

Designation of two key members of audit team

I, Julie Fowler, your engagement leader, will serve as the City’s primary contact person for this engagement. As a signing director of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal and the City’s RFP. Lance Schmidt will serve as the technical resource and a secondary contact person for this engagement.

Continuing education program

CLA affirms that all CPAs assigned to the engagement have properly maintained CPE in governmental accounting and have completed an ethics course within last two years as required by the Board of Accountancy.

A list of credits has been provided in their resumes.

MUNIS experience

CLA has worked extensively with MUNIS for more than 25 years. Our consulting team regularly attends Tyler Technologies’ conferences and are members of several MUNIS User Groups. CLA has assisted numerous local governments with MUNIS implementation. Our services include the following:

- MUNIS chart of accounts (preparation and/or review)
- MUNIS training
- MUNIS general ledger implementation
- MUNIS payroll implementation
- MUNIS tax modules implementation
- MUNIS cash management implementation



- MUNIS security implementation and review

Our financial audit professionals bring deep experience working across a wide range of ERP systems—running queries, extracting reports, and reviewing invoices and supporting documentation with precision and efficiency. In addition, our IT audit team has conducted post-implementation audits for government entities using Tyler Munis, offering practical insights into both the successes and challenges of implementation.

Your service team

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.

Engagement Team Member	Role	Years' Experience
Julie Fowler, CPA	Engagement signing director – Julie 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. Julie is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	25+
Lance Schmidt, CPA, CFE, CIA	Technical resource principal – Lance will be the technical resource for the audit team as well as the City personnel. Lance's many years of serving governmental entities will be an invaluable resource.	19+
Brian A. 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.	20+

Matthew Finelli, MBA, CPA	Engagement director – Matt will act as the lead director on the engagement. In this role, Matt will assist the engagement signing director 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.	9+
Sydney Morrow	Seniors – Sydney and Madison will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	4
Madison Kathman, CPA		5
Zoran Jovic, GPEN, CCNA	Information systems manager – Zoran will assist the audit team in documenting and evaluating general computer controls and IT application controls.	
Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.		

Detailed biographies can be found in the *Resume section*.

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

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:



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

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

CLIFTONLARSONALLEN LLP
4501 TAMiami TRAIL N
SUITE 200
NAPLES FL 34103

LICENSE NUMBER: AD0005891

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)



ISSUED: 12/11/2023

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

Project Approach

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 located in our Lakeland, Florida office with support from our Southwest Florida offices.

Level of staff and number of hours to be assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain the services are completed based on your requirements. The plan may also be amended during the year based on input the City Council or management.

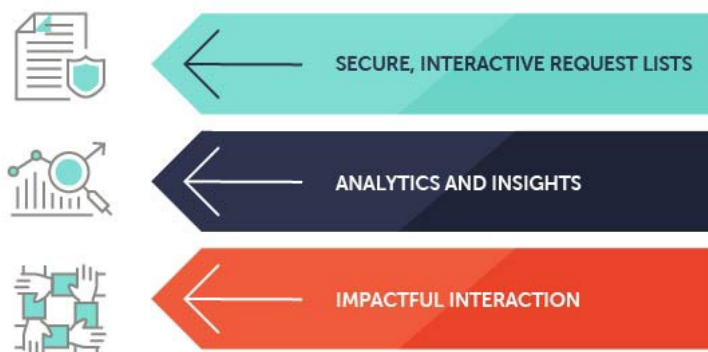
Please see the below chart for the level of staff and approximate number of hours to be assigned to each proposed phase:

Financial Statement Audit					
Engagement Segment	Principal/ Signing Director	Manager/ Director	Senior	Associate	Total
Assessment	4	5	2	3	14
Planning and strategy	4	10	2	3	19
Systems evaluations	10	20	26	43	99
Testing and analysis	6	16	52	122	196
Reporting and follow up	14	25	13	-	52
Total	38	76	95	171	380

Single Audit					
Engagement Segment	Principal/ Signing Director	Manager/ Director	Senior	Associate	Total
Risk assessment and planning	1	2	2	-	5
Major program testing	1	1	8	22	32
Final assessment and reporting	3	7	3	-	13
Total	5	10	13	22	50

Use of technology in the audit

We're reimagining the audit process through technology to elevate your experience!



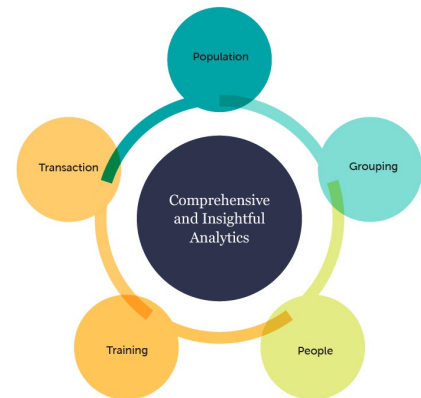
Assurance Information Exchange (AIE) — CLA offers a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for items that CLA requests. Additionally, the application allows clients to attach electronic files and add commentary related to the document requests directly on the application. AIE is provided at no additional cost, subject to the terms of the Assurance Information Exchange Portal Agreement.

Assurance Integrated System (AIS) — AIS is CLA's new assurance methodology platform and includes audit programs, risk assessments, and many of our template forms that can be completed and updated online by individuals that you designate.

TeamMate Analytics and Expert Analyzer (TeamMate) — To analyze and understand large data sets, we use TeamMate Analytics and Expert Analyzer. We customize the application by industry in order to perform the most applicable procedures. This allows us to go beyond sampling and instead analyze the entire general ledger for targeted anomalies. Far beyond the audit application, our six-phase process of Risk Assessment, Data Analytics and Review (RADAR) can also provide actionable insights to help you understand your entity better.

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

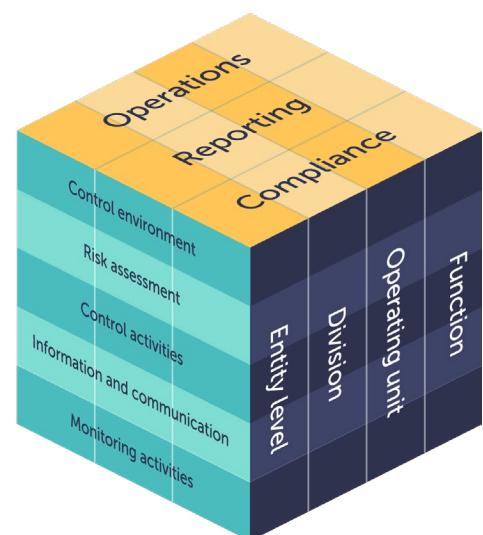
The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array 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

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, operations, and system of internal control. 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. Walk through procedures are performed for certain controls to evaluate whether the control is effectively designed and determine it has been implemented.

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 certain internal controls in accordance with COSO concepts. Our procedures include a review of the entity's control environment, risk assessment process, control activities, information and communications relevant to preparation of the financial statements, and monitoring activities of the system of internal control.

During the planning and risk assessment phases of our audit, we will develop our understanding of the City business operations and system of internal control for financial reporting 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 and system of internal control for financial reporting, we will then identify control objectives for each significant class of transactions, account balances, or disclosures. 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 procedures.

Approach to be taken in determining laws and regulations that will be subject to audit test work

We will obtain an understanding of the laws and regulations that impact the City's operations by reviewing applicable meeting minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by the City, as well as interview key personnel and management of the City. The staff assigned to the engagement attend regular trainings and are well versed in relevant federal and state laws and regulations (e.g., *Uniform Guidance*) and proactively discuss any upcoming changes with our clients.

We will also review current operations, contracts, and interlocal agreements that may impact current operations.

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 execution of the contract	Initial planning meeting Review prior year workpapers Request initial planning documents from the City
October 1	Request list provided through CLA's AIE portal
December 15	City provides all initial requests for audit Audit fieldwork begins
January	Audit fieldwork completed
February 28	Draft reports provided to City
March 7	City completes review of draft Responses to comments or findings submitted to CLA
March 16	Final reports delivered
March	Presentation to the City Council
Weekly throughout the audit	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.



Services approach

The CLA Seamless Assurance Advantage (SAA)

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 evaluate 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.



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. Julie Fowler and staff will meet with the City personnel to agree on an outline of responsibilities and time frames
 - Establish audit approach and timing schedule
 - Determine assistance to be provided by the 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.

The audit engagement will be planned under the direction of the engagement leader and in-charge. 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.

Elevating with artificial intelligence (AI)

CLA is committed to harnessing cutting-edge technology to enhance client service. We may use AI to enhance your audit engagements. This can include:

- **Research and document drafting:** CLA professionals may use Microsoft Copilot to ask questions and make requests of generative AI with secure access to CLA-specific resources.
- **Document summarization:** We may use CLA Family Assistant to help extract and summarize information relevant to our audits, including minutes review, leases, debt agreements, and other document types.
- **Invoice extraction:** CLA may use AI tools to extract relevant fields from invoices and other documents.

When AI is used, the work is supervised by CLA professionals who verify results before making final decisions. Client information remains confidential when working with these tools.

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.

Approach to examination of Florida rules and regulations

Various Florida laws require auditors conducting audits of local governmental entities pursuant to Section 218.39, Florida Statutes, to determine the audited entity's compliance with certain statutory provisions. For these statutory requirements, Chapter 10.550, Rules of the Auditor General, requires auditors of local governmental entities to include an examination pursuant to AICPA Professional Standards, AT-C Section 315, promulgated by the American Institute of Certified Public Accountants. In evaluating whether the local governmental entity has complied in all material respects, the auditors should consider the nature and frequency of noncompliance identified and whether such noncompliance is material relative to the nature of the compliance requirements.

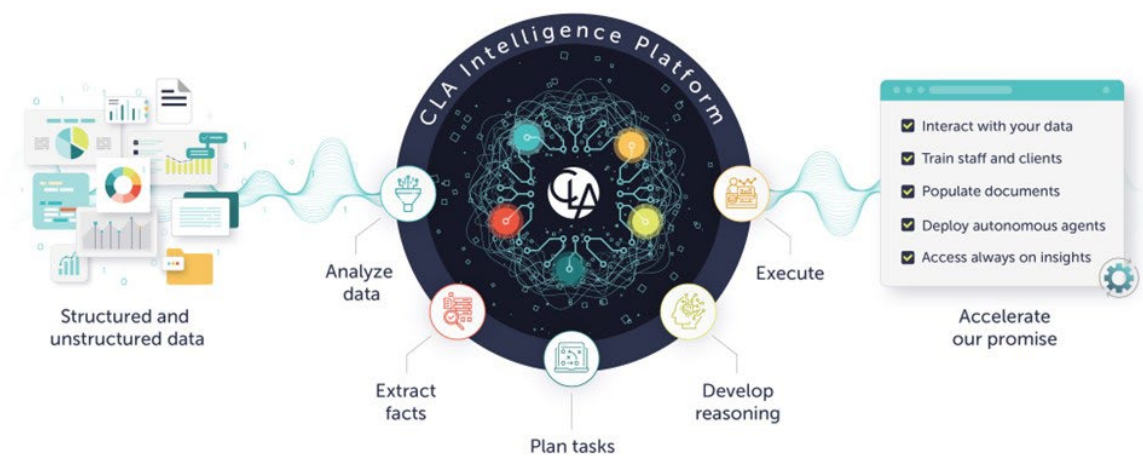
CLA has developed proprietary examination procedures and templates to facilitate compliance with all requirements within Section 218.39, Florida Statutes.

Florida Rules and Regulations
Section 218.415, Florida Statutes, regarding the investment of public funds
• This applies to the City and the CRA • This is generally performed at the same time as the year-end cash and investment audit procedures • CLA staff receive annual training on investment compliance and any changes from our prior-year testing templates
Sections 163.387(6) 163.387(7), 163.387(8), Florida Statutes, regarding community redevelopment agencies (CRA)
• CLA has a specialized team within Florida that conducts these procedures for all our Florida municipal clients • CLA staff receive annual training on CRA-related compliance and any changes from our prior-year testing templates

Our testing workpapers and client request lists for these tests are updated annually for any changes to the Florida Statutes or the Rules of the Auditor General.

CLA Intelligence Platform: Digital services and generative AI

Let us help you harness cutting-edge technology to transform the way your teams work and uncover deeper business and financial insights.



Digital transformation is no longer optional, it's a necessity. With CLA, you'll find a [comprehensive suite of capabilities](#) spanning automation and integration, data analytics, software, and cybersecurity — offering you new opportunities to navigate and thrive in the digital age.

By leveraging digital product solutions and services, you can improve your business operations and achieve big goals, whether that's streamlining processes, enhancing customer experiences, embracing generative artificial intelligence (AI), or driving innovation. We help you put digital solutions in place to:

Drive growth and profitability	Drive more value from software	Gain efficiencies and quality
Improve employee experience and retention	Make data-driven decisions	Make your data work for you
Manage security more effectively	Put the power of AI in your hands	Reduce cyber and other threats

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 timely.

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.

Assistance from client

We request that the City provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a “project coordinator” through whom we will communicate and coordinate activities. We do not foresee needing the City’s staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and to the extent possible will use the latest technology to help minimize the level of effort of your personnel.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone’s time on the engagement and, ultimately, to save your organization money.



References and Other Considerations

Current references

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear it firsthand.

City of Brooksville	
Client Contact	Autumn Sullivan, Finance Director
Email	asullivan@cityofbrooksville.us
Address	201 Howell Ave. Brooksville, FL 34601-2042
Services Provided	Financial statement audit in accordance with <i>Government Auditing Standards</i> ; Single Audit in accordance with OMB Uniform Guidance and the Florida Single Audit Act; and consulting for implementation of new GASB standards.

City of Sebring	
Client Contact	Penny Robinson, Assistant City Administrator
Email	pennyrobinson@mysebring.com
Address	368 S. Commerce Ave. Sebring, FL 33870
Services Provided	Financial statement audit in accordance with <i>Government Auditing Standards</i> ; Single Audit in accordance with OMB Uniform Guidance and the Florida Single Audit Act; assistance with financial statement preparation; and consulting for implementation of new GASB statements.

City of Avon Park	
Client Contact	Melody Sauerhafer, Finance Director
Email	msauerhafer@avonpark.city
Address	110 E. Main St. Avon Park, FL 33825-3945
Services Provided	Financial statement audit in accordance with <i>Government Auditing Standards</i> ; Single Audit in accordance with OMB Uniform Guidance; and assistance with financial statement preparation.

Former client references

Village of Estero	
Client Contact	Kevin Greenville, Finance Director
Phone Number	239-221-5035
Address	9401 Corkscrew Palm Cir. Estero, FL 33928-6275

City of Cape Coral	
Client Contact	Crystal Feast, Financial Services Director
Phone Number	239-574-0497
Address	1015 Cultural Park Blvd. Cape Coral, FL 33990-1216

Pasco County	
Client Contact	Nikki Alvarez-Sowles, Esq., Clerk and Comptroller
Phone number	352-521-4566
Address	38053 Live Oak Avenue Dade City, FL 33523

In addition, below we have provided a sampling of Florida governmental entities to which we have provided auditing, consulting, or outsourcing services.

Sampling of Florida Clients Served	
Municipalities	
City of Arcadia City of Avon Park City of Cape Coral City of Brooksville City of Fort Myers City of Moore Haven City of New Port Richey City of Safety Harbor	City of Sanibel City of Sebring City of Temple Terrace City of Winter Haven Town of Fort Myers Beach Town of Kenneth City Town of Redington Beach
Counties	
Citrus County Collier County Desoto County Glades County Hardee County Hernando County Sarasota County	Highlands County Lee County Manatee County Okeechobee County Pasco County Pinellas County Polk County
Other Government Entities	
Avon Park Housing Authority Bartow Housing Authority Captiva Island Fire Control	Hillsborough Area Regional Transit Authority Hillsborough County Aviation Authority Key West Housing Authority

Central Florida Regional Planning Council	Lake Wales Housing Authority
Collier Mosquito Control	Lee County Port Authority
Clearwater Downtown Development Board	Matlacha and Pine Island Fire Control
Delray Beach Housing Authority	Moore Haven Mosquito Control District
Englewood Water District	Naples Airport Authority
Estero Fire District	Pasco County Housing Authority
Hardee County Industrial Development Auth.	Pinellas Construction Licensing Board
Hardee County School Board Internal Funds	Pinellas County Planning Council
Hardee Soil and Water District	Pinellas County Metropolitan Planning Organization
Heartland Library Cooperative	Pinellas Suncoast Transit Authority
Hendry County School District Internal Funds	Polk Regional Water Cooperative
Hernando County Housing Authority	Sanibel Public Library District
Hérons Glen Recreation District	Sebring Airport Authority
Highlands County Health Facilities Authority	South Fork Community Development District
Highlands County Hospital District	Tampa Bay Area Regional Transportation Authority

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.

Professional relationships

CLA has no known previous relationships or potential conflicts of interest involving the City.

Professional ethics and regulatory issues or complaints against team members

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.

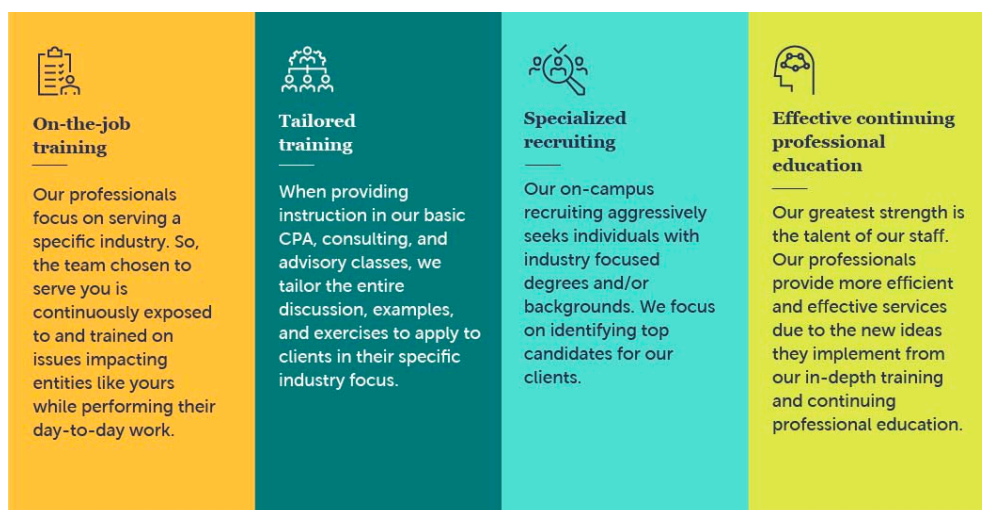
The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.

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 accredited continuing professional education (CPE) 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 on topics specific to the client industry they work in.





CLA's firm-wide training programs include:

- **Learn**—Designed for new CLA associates, this learning 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, prepaids, documentation, and materiality.
- **Experience**—Designed for the CLA associate with about one year of experience, this learning is typically attended in the second year of employment. This training focuses on topics including analytics, sampling, internal controls, walkthroughs, analytical tools, and professional skepticism.
- **Achieve**—Designed for the CLA associate with about two years of experience, this learning 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. Topics covered include detailed review, risk assessment, analytical tools, and professional skepticism.
- **Propel**—Designed for the CLA associate with about three years of experience, this learning is typically attended in the fourth year of employment. This training focuses on risk assessment, effective use of tools and programs, auditing complex areas, and professional skepticism.

Litigation

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.

Resumes



Julie S. Fowler, CPA

CLA (CliftonLarsonAllen LLP)

Signing Director
Lakeland, 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)

CPA license

Licensee Information

Name:	FOWLER, JULIE SHINHOLSER (Primary Name)
Main Address:	2523 US HIGHWAY 27 S SEBRING Florida 33870
County:	HIGHLANDS

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC0032782
Status:	Current,Active
Licensure Date:	02/24/2000
Expires:	12/31/2026

Key relevant clients

- Central Florida Regional Planning Council
- City of Arcadia
- City of Avon Park
- City of Brooksville
- City of Eagle Lake
- City of Safety Harbor
- City of Sebring
- City of Winter Haven
- Collier County Sheriff
- Foundation for Orange County Public Schools
- Hardee County
- Hardee County Indigent Care
- 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
- Lakeland Downtown Development Authority
- Okeechobee County
- Polk Education Foundation
- Polk County Industrial Development Authority
- Polk County School District
- Polk County Tax Collector and Clerk
- Sebring Airport Authority
- Spring Lake Improvement District
- Town of Redington Beach
- Town of Kenneth City

Continuing professional education

2024	Credits
Quality Update - Q4 2024	1.0
Materiality	1.0
GASB Update 2024 - Part 2	1.0



Quality Update - Q3 2024	1.0
Engaging Our Clients and Markets: MarTech	13.5
CLA 2024 Florida State and Local Government Training Academy	4.0
CLA 2024 Florida State and Local Government Training Academy	7.5
Single Audit: Direct & Material Compliance	1.0
Single Audit Update - July 2024	1.0
Quality Update - Q2 2024	1.0
GASB Statement 87: Leases	2.0
GFOA 2024 Annual Conference	5.0
Fraud Update 2024	2.0
GAAP Gang Q2 2024	2.0
GAAP Update 2024 - Regulated	1.0
Accounting and Auditing Update Q2 2024	2.0
Ethics and professional conduct for CPAs in Florida (approval 0020313)	4.0
Yellow Book and Single Audit Update 2024	2.0
Assurance Methodology Update 2024 - Regulated, SLG	1.0
GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0
GASB 87 Leases	1.0
Single Audit: Procurement, Suspension, & Debarment	1.0
ECM* MarTech: Responsive Overview and Training	1.0
GASB Update 2024 - Part 1	1.0
Single Audit Update - February 2024	1.0
AIS KPIs and Seamless Opportunities in Industry - State and Local Government	1.0
Quality Update - Q1 2024	1.0
AIS and Audit Methodology Refresher	1.0
AIS Data Ingestion	1.0
Navigating Performance Conversations	1.0
	64.0

2023

Centralized Billing Process - Part 2	1.0
Centralized Billing Process - Part 1	1.0
AIS and Audit Methodology - Day 1	8.0
Assurance Perspectives - Q4 2023	1.0
Quality Update - Q4 2023	1.0
AIS and Audit Methodology - NATG	2.0
Single Audit Update - August 2023	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
Effective Compensation Conversations 2023	1.0
IT for Auditors	1.0
IT in an Audit, SAS 145	1.0
Adopting the Standards SAS 143-145	1.0
Coaching for Inspired Careers - May 2023	1.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0



Compensation & Advancement Process - Leadership Kick Off & Workday Walkthrough 2023	1.0
Quality Update - Q2 2023	1.0
GASB for State and Local Government 2023 - Part 1	1.0
Single Audit Update - April 2023	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Single Audit Update - January 2023	1.0
Leaders Summit 2023	5.5
	33.5

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





Lance Schmidt, CPA, CFE, CIA

CLA (CliftonLarsonAllen LLP)

Principal
Orlando, Florida

407-802-1300
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, and compliance matters, as well as providing audit services.

Technical experience

- Oversees, plans, and performs audits and accounting services for governments typically requiring single audits to be performed
- Provides consulting services to state and local governments regarding 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)

CPA license

Certified Public Accountant – Florida. Certification number – AC40232.

Licensee Information

Name:	SCHMIDT, LANCE ELLIOTT HULETT (Primary Name)
Main Address:	420 SOUTH ORANGE AVENUE SUITE ORLANDO Florida 32801
County:	ORANGE
License Mailing:	402 SOUTH KENTUCKY AVENUE SUITE 600 LAKELAND FL 33801
County:	POLK

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC40232
Status:	Current,Active
Licensure Date:	03/10/2008
Expires:	12/31/2026

Key relevant clients

- 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

2024	Credits
Ethics for Tax Professionals	2.0
Engaging Our Clients and Markets: Academy - Part 6	3.0
Engaging Our Clients and Markets: MarTech	13.5
CLA 2024 Florida State and Local Government Training Academy	4.0
CLA 2024 Florida State and Local Government Training Academy	7.5
Engaging Our Clients and Markets: Academy - Part 5	4.0
Rainmaker: Engaging Our Clients and Markets Conference 2024 (Session 2)	15.0
Single Audit Update - July 2024	1.0
Advanced Forensic Accounting	6.0
Fraud 101 - A Basic Prevention Guide for Small Businesses	4.0
Quality Update - Q2 2024	1.0
GASB Update 2024 - Part 1	1.0
Single Audit Update - February 2024	1.0
Engaging Our Clients and Markets: Academy - Part 3	5.0
Owner Meeting 2024	14.5
	82.5
2023	
Accounting Today AI Summit 2023	1.0
Centralized Billing Process - Part 2	1.0
Ethics and professional conduct for CPAs in Florida (approval 0020313)	4.0
AIS and Audit Methodology - Day 1	8.0
Assurance Perspectives - Q4 2023	1.0
Engaging Our Clients and Markets: Academy - Part 2	16.5
Single Audit Update - August 2023	1.0
CLA GASB 96 SBITA Training	4.5
2023 Audit Update	4.0
Analytical Tools - Basics	1.0
IT in an Audit, SAS 145	1.0
Fraud Investigation, Part I	1.0
Fraud and Abuse in Nonprofit and Government Environments	2.0
2023 Fraud Update	3.0
Evaluating internal controls post-pandemic	3.0
Engaging Our Clients and Markets: Academy - Part 1	16.5
Impact Matrix Leaders Series - May 2023	1.0
Quality Update - Q2 2023	1.0
Assurance Perspectives - Q2 2023	1.0
GASB for State and Local Government 2023 - Part 1	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Leaders Summit 2023	5.5
	80.0



Brian A. Quinlin, CPA

CLA (CliftonLarsonAllen LLP)

Signing Director
Sebring, Florida

863-202-8121
brian.quinlin@claconnect.com



Profile

Brian is a signing director with the state and local government services team and a technical reviewer for CLA's National Assurance Technical Group for GASB engagements. He has over 23 years of public accounting and auditing experience with a focus on state and local governments. He also a member of the accounting consulting team and leader of the turnkey lease and SBITA accounting assistance team.

Technical experience

- Performs assurance and accounting quality reviews for state and local governments, public housing authorities, and other entities reporting under GASB
- Assist clients and assurance teams with implementation of new accounting standards
- Consults with assurance teams and their clients on accounting and auditing matters
- Provides training and guidance on technical issues, creation of practice aids, and participates in audit innovation initiatives

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 Special Reviewer Committee, *member*



Speaking engagements

- February 2025 – FICPA, Polk County Chapter – GASB Update
- August 2024 – CliftonLarsonAllen LLP – Panel Discussion: Grant Management
- May 2023 – CliftonLarsonAllen LLP – GASB Update

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 and Water Conservation Districts
- Glades County Clerk of Court
- Hardee County Schools Internal Funds
- Highlands County Soil and 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 (Local Government Investment Pool)
- Texas Fixed Income Trust (Local Government Investment Pool)
- Tampa Bay Water

CPA license

Certified Public Accountant – Florida. Certification number – AC42476.



Licensee Information

Name:	QUINLIN, BRIAN ALAN (Primary Name)
Main Address:	2523 US HIGHWAY 27 S SEBRING Florida 33870
County:	HIGHLANDS
License Location:	609 LYNN DRIVE LAKE PLACID FL 33852
County:	HIGHLANDS

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC42476
Status:	Current,Active
Licensure Date:	05/12/2010
Expires:	12/31/2026

Continuing professional education

2024	Credits
Professional Skepticism and Fraud	1.0
Quality Update - Q4 2024	1.0
Uniform Guidance Update 2024	1.0
Audit Documentation	1.0
Materiality	1.0
GASB Update 2024 - Part 2	1.0
Quality Update - Q3 2024	1.0
CLA 2024 Florida State and Local Government Training Academy	5.5
CLA 2024 Florida State and Local Government Training Academy	3.0
Single Audit: Direct & Material Compliance	1.0
SAS 143 Auditing Accounting Estimates	1.0
AIS 0500.20	1.0
Incorporating SAS 145 Requirements into our Financial Audit Support Work	1.0
Single Audit Update - July 2024	1.0
Quality Update - Q2 2024	1.0
Assurance Methodology Update 2024 - Regulated, SLG	1.0
Auditing Update 2024	4.0
Identity Theft Today	1.0
Not-for-Profit Accounting and Auditing Update 2024	1.0
Single Audit: Procurement, Suspension, & Debarment	1.0
Fraud Update 2024	2.0
GASB Disclosure Framework Issued	1.0
A Guide Through Common Audit Deficiencies	2.0

ACFE Fraud Trends	1.0
GASB 84: Fiduciary Activities	1.0
GASB Update 2024 - Part 1	1.0
Ethics and professional conduct for CPAs in Florida (approval 0020313)	4.0
GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0
GASB 87 Leases	1.0
AIS and Audit Methodology - NATG	2.0
Fraud and Abuse in Nonprofit and Government Environments	2.0
AIS KPIs and Seamless Opportunities in Industry - State and Local Government	1.0
Single Audit Update - February 2024	1.0
Quality Update - Q1 2024	1.0
AIS and Audit Methodology Refresher	1.0
AIS Risk Assessment in Industry - State and Local Government Part 2	1.0
AIS Risk Assessment in Industry - State and Local Government Part 1	1.0
AIS Data Ingestion	1.0
	54.5

2023

Centralized Billing Process - Part 2	1.0
Centralized Billing Process - Part 1	1.0
Quality Update - Q4 2023	1.0
AIS and Audit Methodology - Day 1	8.0
Single Audit Update - August 2023	1.0
Adopting the Standards SAS 143-145	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
IT for Auditors	1.0
IT in an Audit, SAS 145	1.0
CLA 2023 Florida State and Local Government Training Academy	6.0
CLA 2023 Florida State and Local Government Training Academy	3.0
Coaching for Inspired Careers - May 2023	1.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0
GASB for State and Local Government 2023 - Part 1	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Single Audit Update - January 2023	1.0
	30.0



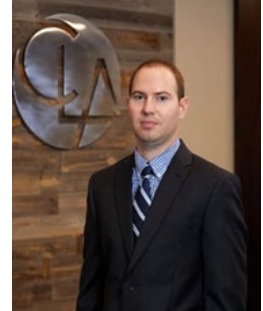


Matthew Finelli, MBA, CPA

CLA (CliftonLarsonAllen LLP)

Director
Fort Myers, Florida

239-226-9914
matthew.finelli@CLAconnect.com



Profile

Matt is a director with the state and local government team and has more than a decade of public accounting experience. His primary focus is governments and regulated industries. He is experienced leading large and complex audits of governmental entities including counties, cities, special districts, school districts, charter schools, and nonprofit organizations. Matt also has extensive experience in performing single audits (federal and state) and compliance audits.

Technical experience

- State and local government
- Federal and state single audits

Education and professional involvement

- Master of business administration from the University of Mississippi, Oxford, Mississippi
- Master of accountancy from the University of Mississippi, Oxford, Mississippi
- Bachelor of science in accounting from University of West Florida, Pensacola, Florida
- Certified Public Accountant in the State of Florida
- American Institute of Certified Public Accountants
- Government Finance Officers Association

Key relevant clients

- Lee County, FL
- Collier County, FL
- Hardee County, FL
- Glades County, FL
- City of Fort Myers, FL
- City of Cape Coral, FL
- City of Sanibel, FL
- City of Moore Haven, FL
- Lee County Port Authority, FL (Southwest Florida International Airport)
- Lee County Metropolitan Planning Organization
- Sanibel Public Library District



CPA license

Certified Public Accountant – Florida. Certification number – AC47411.

Licensee Information

Name:	FINELLI, MATTHEW RYAN (Primary Name)
Main Address:	12800 UNIVERSITY DR, SUITE 210 FORT MYERS Florida 33907
County:	LEE

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC47411
Status:	Current,Active
Licensure Date:	06/12/2014
Expires:	12/31/2026

Continuing professional education

2024

	Credits
AIS Data Ingestion Training	1.0
Accountants' Responsibility Regarding Fraud, Part 2	2.0
CLA 2024 Florida State and Local Government Training Academy	4.5
CLA 2024 Florida State and Local Government Training Academy	3.0
Fraud in the Construction Industry, Part 2	1.0
Fraud Investigation, Part 3	1.5
Fraud Investigation, Part 1	1.0
Fraud in Your Practice	2.0
Fraud Update 2024	2.0
Going concern uncertainty	3.0
Financial Statement Fraud	2.5
Ethics and professional conduct for CPAs in Florida (approval 0020313)	4.0
GFOA 2024 Annual Conference	5.5
Single Audit Update - February 2024	1.0
AIS and Audit Methodology Refresher	1.0
Navigating Performance Conversations	1.0
	36.0

2023

AIS and Audit Methodology - Day 1	8.0
Fraud in Not-for-profits	1.5
Fraud Investigation, Part I	1.0
Fraud Investigation, Part 2	1.0
Federal Government Contracting - Contract Fraud	1.5
Fraud and Abuse in Nonprofit and Government Environments	2.0



2023 Fraud Update	3.0
2023 Auditing and Accounting Update	9.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
CLA 2023 Florida State and Local Government Training Academy	7.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0
Quality Update - Q2 2023	1.0
GASB for State and Local Government 2023 - Part 1	1.0
	38.0



Sydney Morrow

CLA (CliftonLarsonAllen LLP)

Senior

Naples, Florida

239-280-3542

sydney.morrow@claconnect.com



Profile

Sydney is a senior for the state and local government assurance team at CLA. Sydney has more than four years in accounting and auditing experience. She has performed audits for a variety of clients while focusing her career on state and local governments.

Technical experience

- State and local government

Education and professional involvement

- Bachelor of science in accounting from Southeastern University, Lakeland, Florida
- Bachelor of science in management from Southeastern University, Lakeland, Florida
- American Institute of Certified Public Accountants (AICPA)

Key relevant clients

- Collier County Board of County Commissioners
- Polk County Board of County Commissioners
- Highlands County Board of County Commissioners
- City of Fort Myers
- City of Marco Island
- City of Sanibel
- City of Winter Haven
- City of Sebring

Continuing professional education

2024	Credits
Quality Update - Q4 2024	1.0
Materiality	1.0
Quality Update - Q3 2024	1.0
LEAP 2024: Propel Assurance - Risk Assessment - AIS, What You Need to Know	1.0
CLA 2024 Florida State and Local Government Training Academy	5.5
LEAP 2024: Propel Assurance - Complex Areas	1.0



Single Audit Update - July 2024	1.0
Professional Skepticism	1.0
GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0
Quality Update - Q1 2024	1.0
Quality Update - Q2 2024	1.0
AIS KPIs and Seamless Opportunities in Industry - State and Local Government	1.0
AIS and Audit Methodology Refresher	1.0
AIS Risk Assessment in Industry - State and Local Government Part 1	1.0
AIS Data Ingestion	1.0
Navigating Performance Conversations	1.0
	20.5

2023

Assurance Perspectives - Q4 2023	1.0
Preparing Financial Statements, Statements of Cash Flow and More	1.0
Detailed Review Assurance	2.0
AIS and Audit Methodology - Day 1	8.0
Single Audit Update - August 2023	1.0
LEAP 2023: Achieve Assurance Technical Breakout	1.5
LEAP 2023: Achieve Conference	8.5
LEAP 2023: Achieve Assurance - Part 1, Detail Review	1.0
LEAP 2023: Achieve Assurance Panel	1.0
Analytical Tools - Intermediate	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
IT in an Audit, SAS 145	1.0
IT for Auditors	1.0
Adopting the Standards SAS 143-145	1.0
CLA 2023 Florida State and Local Government Training Academy	7.0
State and Local Gov (SLG) Industry Series - May 2023 #2	1.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0
Quality Update - Q2 2023	1.0
Assurance Perspectives - Q2 2023	1.0
Using RIA Checkpoint Effectively	1.0
Single Audit Update - April 2023	1.0
State and Local Gov (SLG) Industry Series - April 2023	1.0
Single Audit Update - January 2023	1.0
	45.0



Madison Kathman, CPA

CLA (CliftonLarsonAllen LLP)

Assurance Senior Associate
Lakeland, Florida

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



Profile

Madison has more than three years 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 to be performed
- 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

CPA license

Certified Public Accountant – Florida. Certification number – AC60758.

Licensee Information

Name:	KATHMAN, MADISON KYLEE (Primary Name)
Main Address:	402 SOUTH KENTUCKY AVE SUITE 600 LAKELAND Florida 33801
County:	POLK

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC60758
Status:	Current,Active
Licensure Date:	03/04/2024
Expires:	12/31/2026



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*

*Single Audit

Continuing professional education

2024	Credits
GAAP Update 2024 - Private	1.0
LEAP 2024: Achieve Assurance - Closing an Engagement	1.0
Preparing Financial Statements, Statements of Cash Flow and More	1.0
LEAP 2024: Achieve Assurance - Risk Assessment - AIS, What You Need to Know	1.0
LEAP 2024: Achieve Assurance - Analytical Tools Intermediate	1.0
Single Audit: Direct & Material Compliance	1.0
	6.0
2023	
AIS and Audit Methodology - Day 1	8.0
Assurance Perspectives - Q4 2023	1.0
Quality Update - Q4 2023	1.0
Audit Sampling	1.0
Single Audit Update - August 2023	1.0
LEAP 2023: Experience Conference	11.0
LEAP 2023: Experience Assurance Technical Breakout	2.0
LEAP 2023: Experience Assurance - Part 3	1.0
Analytical Tools - Basics	1.0
Analytical Tools - Intermediate	1.0
State and Local Gov (SLG) Industry Series - June 2023	1.0
IT in an Audit, SAS 145	1.0
IT for Auditors	1.0
Quality Update - Q2 2023	1.0
CLA 2023 Florida State and Local Government Training Academy	7.0
State and Local Gov (SLG) Industry Series - May 2023 #1	1.0
Assurance Perspectives - Q2 2023	1.0
	41.0



Zoran Jovic, GPEN, CCNA

CLA (CliftonLarsonAllen LLP)

Manager
Tampa, Florida

813-384-2728
zoran.jovic@claconnect.com



Profile

Zoran is a cybersecurity penetration testing manager at CLA’s National Digital Group, leading a team and performing various vulnerability and penetration testing assessments. Prior to joining the firm, Zoran worked with a wide range of organizations, ranging from start-ups, small businesses, to Fortune 10s. Zoran’s experience includes technical security assessments, risk management, project management and consulting. Zoran is also a United States Army Veteran.

Technical experience

- Internal/external penetration testing
- Remote/on-site social engineering
- Wireless network security assessments
- Cloud security posture management and architecture
- Governance, risk management, and compliance

Education and professional involvement

- Bachelor of science in cybersecurity from Bellevue University, Bellevue, Nebraska
- Associate of science in computer science from Onondaga Community College, Syracuse, New York
- GIAC Network Penetration Tester (GPEN)
- Cisco Certified Network Associate (CCNA)

Continuing professional education

2024	Credits
Quality Update - Q2 2024	1.0
Single Audit Refresher Modules	5.6
2024 IT and Cybersecurity Conference	12.2
2024 IT and Cybersecurity Conference	3.0
	21.8



2023

Single Audit Update - August 2023	1.0
Internal Controls	1.0
LEAP 2023: Propel Conference	12.6
LEAP 2023: Experience Conference	6.0
LEAP 2023: Propel General Session Technical Breakout	1.2
Computer Fraud Detection and Deterrence	8.0
Moral Leadership and Character Development	7.0
Information Technology Auditing - A Risk-Based Approach	9.0
Culture of Feedback	1.0
Audit Risk Assessment	3.0
XCM for IT & Cybersecurity	1.0
Health Care Industry Update - June 2023	1.0
CLA 2023 Florida Nonprofit Training Academy	3.0
IT & Cybersecurity Update - May 2023	1.0
10 Habits of highly successful careers	2.0
Single Audit Update - April 2023	1.0
2023 Virtual Conference: IT & Cybersecurity - Growing the IT and Cyber Business	1.0
2023 Virtual Conference: IT & Cybersecurity - IT Consulting – OISA	1.0
2023 Virtual Conference: IT & Cybersecurity - Back to Basics with Nessus Scanning	1.0
2023 Virtual Conference: IT & Cybersecurity - Hacking WPA2-Enterprise	1.0
2023 Virtual Conference: IT & Cybersecurity - HIPAA and Regulatory Guidelines	1.0
2023 Virtual Conference: IT & Cybersecurity - Novel Data Breaches	1.0
2023 Virtual Conference: IT & Cybersecurity - Pentesting Cloud Environments	1.0
2023 Virtual Conference: IT & Cybersecurity - Network Implant Development	1.0
2023 Virtual Conference: IT & Cybersecurity - Engage Update/Reporting Enhancements	1.0
2023 Virtual Conference: IT & Cybersecurity - Seamless Strategy Integration, XCM Update, and Project Management	2.0
2023 Virtual Conference: IT & Cybersecurity - Using ELK for Incident Response and Other Scenarios	1.0
2023 Virtual Conference: IT & Cybersecurity - How to Be a Consultant	1.0
	71.8

Online Addenda Acknowledgement

No Addenda was provided at the time of submission.



Request for Proposal

Project 2025-010
Professional Audit Services



Zephyrhills



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August 22, 2025

Thank you for the opportunity to present our proposal for Independent Audit Services for the City of Zephyrhills, FL. As a nationally ranked firm, we offer the full range of professional services and talent you should expect. But most importantly, the City of Zephyrhills will continue to receive the level of service it deserves.

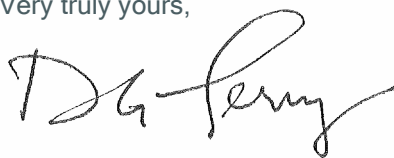
The City is an important client for our firm. We will always invest and commit the resources necessary to ensure that you receive the business counsel, technical advice, and responsiveness you seek. You deserve and will continue to receive the best professional services delivered by our firm.

You require a quality team with financial and compliance audit experience that will meet the needs of The City with open and ongoing communications. Through frequent contact with you, we will stay abreast of your service expectations and keep you informed of the status of our services. More importantly, we will bring innovative, creative, and aggressive ideas to help you take advantage of opportunities, strengthen controls, and improve operational efficiencies.

Our dedicated team will meet regularly to discuss the details of this engagement. Our client service philosophy stresses the responsibility and authority of the partner who is assigned as your client service executive. Simply put, **you'll receive quality service, delivered on time, with no surprises.** This is our commitment to you.

Thank you again for the opportunity. Should you have any questions regarding our proposed services, please contact me directly at 813.788.2155 or via email at MReutimann@DGPerry.com. We look forward to continuing services for The City of Zephyrhills.

Very truly yours,



Marci Reutimann | CPA
Partner
DGPerry PLLC

Section 3 | Proposal Submittal and Requirements

3.1 General

Qualifications and Expertise

At a minimum, this section must include the following information:

History of the make-up and composition of the Firm, including competitive advantages over others within the same industry.

DGPerry, formerly known as Bodine Perry, is a professional services firm, founded in 2002, in Youngstown, Ohio. Today, we have eight offices located throughout Florida, Ohio, Pennsylvania, and New York, including one right here, in Zephyrhills.

There are 17 partners with ownership in the firm, an additional 65 Certified Public Accountants, 79 additional professional staff, and 32 support staff. We are committed to providing the highest quality accounting, auditing, tax, and management advisory services to our clients, including more than 200 not-for-profit entities.



Description of Firm's experience in preparing governmental financial statements, and in aiding in obtaining the Certificate of Achievement in Excellence in Financial Reporting for municipal entities of similar size and scope.

DGPerry has extensive experience in preparing governmental financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements. The firm currently audits 36 Not-for-profit Organizations, including 24 which fall under the Government Auditing Standards (Yellow Book), and 10 under Uniform Guidance (with Single Audit). We pride ourselves on our experience with municipal entities of similar size and scope to the City of Zephyrhills, providing comprehensive audit and advisory services that emphasize transparency, accuracy, and compliance.

While we have not yet directly assisted a client in obtaining the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA), we are thoroughly familiar with the program's requirements and evaluation criteria. Our professionals are well-versed in the preparation of Annual Comprehensive Financial Reports (ACFRs) and the detailed disclosures necessary to meet GFOA standards.

We are committed to helping The City pursue this prestigious recognition, and we bring the technical expertise, attention to detail, and collaborative approach needed to support that goal.

A copy of the two most recent quality control review reports and letters of comment along with a statement indicating whether the reviews included a review of specific governmental engagements, a copy of the Firm's most recent peer review report, and results of any Federal or State desk review or field audits during the past three years.

A copy of our most recent peer review report is attached for your review. We do not have additional quality control review reports or letters of comment to provide. There have been no Federal or State desk reviews or field audits to report.



Report on the Firm's System of Quality Control

September 30, 2024

To the Partners of
DGPerry PLLC
and the Peer Review Committee of the Ohio Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of DGPerry PLLC (the firm) in effect for the year ended April 30, 2024. 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 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 the system of quality control and firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit 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 DGPerry PLLC in effect for the year ended April 30, 2024, 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*. DGPerry PLLC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Holbrook & Manter".

Holbrook & Manter

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

OHIO SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Total staff available for this audit and the anticipated percent of audit work to be performed by various levels of staff.

DGPerry has identified three individuals to be directly involved with the engagement for The City. The breakdown of staff by job title would be as follows:

Partner	Marci Reutimann CPA	10%
Manager	Mary Fernandez CPA, CVA	35%
Associate Accountant	Sierra Hoy MBA	55%

Designation of two (2) "key members" of the audit team.

Marci Reutimann, CPA

Audit Partner



Marci is the Partner-In-Charge at the Zephyrhills Office and will serve as your primary point of contact and the Partner for the engagement.

Marci received a Bachelor of Science in Accounting from the University of South Florida. She is a Certified Public Accountant (CPA) and a Certified Peer Reviewer. She maintains memberships of the AICPA, the Florida Institute of Certified Public Accountants, the FICPA Peer Review Committee, and the Florida Association of Special Districts. She has extensive experience in the areas of auditing, financial reporting, taxation, and business consultation. Marci enjoys taking a hands-on approach with her clients to help them solve problems and achieve their personal and business goals.

Mary Fernandez | CPA, CVA, MAcc

Audit Manager



Mary will serve as the Audit Manager for the engagement. Mary holds a Bachelor of Arts in Accounting and a Master of Accounting from Saint Leo University in Saint Leo, Florida. She began her career with the firm as an intern before she was offered a full-time position in 2015. Mary has 11 years of experience in accounting and auditing with businesses, not-for-profits, and government entities.

Mary is a Certified Public Accountant, a Certified Valuations Analyst, a member of the AICPA and the Florida Institute of Certified Public Accountants. Just last week Mary attended the FICPA State & Local Government Accounting Conference. She is passionate about using her knowledge and experience to help people and businesses, with an emphasis on ensuring they employ sound accounting practices and have the financial information they need to make decisions.

Positive affirmation that all CPAs assigned to the engagement have properly maintained CPE in governmental accounting and have completed Ethics Course within last two years as required by the Board of Accountancy.

All key professional staff are properly licensed to practice in public accounting, and have complied with government and not-for-profit qualifications standards, such as continuing education specific to the not-for-profit industry and governmental auditing each year and completed the Ethics Course as required by the Board of Accountancy. This is in addition to required continuing education related to auditing and attestation, tax, and other accounting-related areas.

Any staff members who are proficient in using Tyler Munis Accounting software that pull reports, invoices, purchase orders, and contracts.

Our team is familiar with the types of reports generated by Tyler Munis Accounting software; however, we have not received formal training in using the software directly. We welcome any opportunities to learn more about this platform.

Resumes of key members, partners, managers and other staff assigned to this audit, which shall include the following information:

- *Experience in public accounting and governmental auditing*
- *Copy of active CPA license for all individual CPAs assigned to the audit and for the firm in the State of Florida Board of Accountancy.*

Please find qualifications and experience of key members above. Attached you will find copies of active licenses for Marci Reutimann, Mary Fernandez, and DGPerry PLLC. Additionally, we are including the professional biography of Sierra Hoy, who will also be assigned to this engagement.

Sierra Hoy

Associate Accountant



Sierra will serve as the in-charge accountant for the engagement and will be on-site for all fieldwork. She holds a bachelor's degree in accounting from the University of South Florida Muma College of Business and is currently preparing for the CPA exam. Sierra primarily focuses on various governmental and not-for-profit audit engagements in the state of Florida. She is a member of Allinial Global.

Project Approach

Describe the Firm's approach and the understanding of the City's objectives and requirements for by providing:

Location where audit would be held.

Services to The City would be provided through our Zephyrhills, FL office, less than 2 miles away from The City's Administration Offices.

Proposed segmentation of the engagement, including staff levels and number of hours to be assigned to each proposed segment.

Staff Level	Primary Role in Engagement	Number of Hours Allocated
Partner	Overall engagement leader, responsible for audit quality, risk management, and client relationship.	45
Manager	Planning, supervision, technical review, issue resolutions	150
Associate Accountant	Performs detailed audit procedures including substantive and control testing, walkthroughs, evidence gathering	230

Extent of use of technology in the engagement.

DGPerry integrates a wide range of technology solutions to enhance the efficiency, accuracy, and compliance of Single Audit engagements. Our approach includes:

- **Audit Management Software:** We utilize secure cloud-based platforms to manage workflows, documentation, and communication, ensuring real-time collaboration and version control.
- **Data Analytics Tools:** We apply analytical procedures to identify anomalies, trends, and risk areas within federal program expenditures, improving audit precision and insight.
- **Secure File Exchange:** All client data is transmitted and stored using encrypted portals that comply with industry standards for confidentiality and data protection.
- **Compliance Monitoring:** Our systems are updated regularly to reflect changes in Uniform Guidance and other federal requirements, helping ensure that audit procedures align with current regulations.
- **Electronic Workpapers:** Staff use digital workpapers to streamline testing, documentation, and review processes, reducing manual errors and improving audit traceability.

This technology-driven approach allows us to deliver a high-quality audit that is both thorough and responsive to the unique requirements of governmental audit compliance.

Type and extent of analytical procedures to be used in the engagement.

DGPerry CPAs and Advisors employs a range of analytical procedures throughout the Single Audit engagement to enhance audit efficiency, identify risk areas, and support audit conclusions. These procedures include:

- **Trend Analysis:** We compare current-year financial data to prior years to identify significant fluctuations or anomalies in federal program expenditures and related balances.
- **Ratio Analysis:** Key financial ratios are calculated and evaluated to assess the financial health and operational efficiency of the entity, particularly in areas relevant to federal compliance.
- **Budget-to-Actual Comparisons:** We analyze variances between budgeted and actual expenditures to detect potential misstatements or areas requiring further investigation.
- **Data Consistency Checks:** We use technology-assisted tools to scan for inconsistencies across datasets, such as duplicate transactions, unusual timing of expenditures, or outliers in grant spending.
- **Expectation Development:** We develop expectations for account balances or financial relationships based on historical data, known changes, and external benchmarks, and investigate any deviations.

These procedures are applied during both the planning and substantive phases of the audit and are tailored to the specific risks and characteristics of the federal programs under review.

Approach to be taken to gain and document an understanding of the City's internal control structure.

As the incumbent, DGPerry has a solid understanding of The City's internal control structure. Our approach to reviewing the adequacy of the City's system of internal controls is based on the COSO framework. This involves:

- **Understanding the Environment:** Analyzing The City's organizational structure, risk management processes, and control environment to gain an in-depth understanding of the internal control system.
- **Identifying Risks:** Performing risk assessments to identify potential areas of misstatement in the financial statements.
- **Evaluating Controls:** Assessing the design and operating effectiveness of controls designed to mitigate identified risks. This involves walkthroughs, interviews with key personnel, and testing of controls.
- **Communicating Deficiencies:** Reporting on any significant control deficiencies identified and recommending improvements to strengthen The City's internal control system.

Approach to be taken in determining laws and regulations that will be subject to audit test work.

DGPerry takes a risk-based approach to testing for legal compliance, which includes:

- **Identifying Applicable Laws and Regulations:** Understanding the legal and regulatory framework affecting the City's financial reporting.
- **Performing Inquiries of Management:** Obtaining information from management regarding compliance with relevant laws and regulations.
- **Analyzing Transactions and Balances:** Reviewing financial records to identify potential non-compliance issues.
- **Performing Procedures:** Executing specific procedures to test compliance with high-risk areas, ensuring that the City adheres to all applicable legal requirements.

Tentative schedule for performing key aspects of the audit.

Clear and consistent plan for accomplishing the specified work.

Audit Schedule Overview

Phase 1: Planning and Preparation (December 2025)

- Kickoff meeting with audit team and key government stakeholders
- Review prior audit reports, financials, and compliance documents
- Establish scope, objectives, and audit methodology
- Develop detailed audit plan and assign responsibilities
- Prepare timeline, communication plan, and risk assessment

Phase 2: Fieldwork and Data Collection (January 2026)

- Request and obtain financial records, contracts, and internal control documentation
- Conduct interviews with finance, HR, procurement, and compliance officers
- Perform walkthroughs of key processes (budgeting, expenditures, procurement)
- Begin preliminary testing of internal controls

Phase 3: Testing and Analysis (January - February 2026)

- Execute substantive testing on revenues, expenditures, payroll, and grants
- Perform compliance testing with federal, state, and local regulations
- Evaluate internal control effectiveness and identify gaps
- Draft preliminary findings and discuss with management
- Begin drafting the audit report outline

Phase 4: Reporting and Presentation (March 2026)

- Early March: Draft audit report prepared and reviewed internally.
- Mid-March: Exit meeting with government officials to discuss findings
- Late March: Final audit report issued
- End of March: Formal presentation to governing body, council, or audit committee

Detailed information on how Firm will communicate with the assigned City throughout the term of the contract.

We find it extremely important to keep in constant contact with our clients throughout the audit process and you can expect detailed client assistance schedules well in advance in order to appropriately prepare for the audit. DGPerry utilizes AuditDashboard to improve the overall efficiency of our audit engagements. This cloud-based platform is designed to streamline and automate the audit workflow and keep everyone informed of the status of the audit. This platform is also used for file requests, document sharing, tracking missing information, and soliciting real-time feedback. This to improve the overall efficiency of the engagement.

The City is granting access to the City-staff prepared schedules for the 2024 audit. Would the number of schedules significantly expand or diminish.

DGPerry appreciates The City's provision of staff-prepared schedules for the 2024 audit. Based on our knowledge of the scope and nature of the engagement, we do not anticipate a significant expansion or reduction in the number of schedules required. However, we will work collaboratively with City Staff to ensure that all necessary documentation is efficiently prepared and aligned with audit requirements. Should any adjustments be needed, we will communicate them promptly and provide guidance to support the process.

References and Other Considerations

List public agencies for which Firm has provided similar consulting services.

Identify at least three (3) current and three (3) former municipalities the City may contact as references and who can attest to your expertise to perform the service. References should be of similar scope size to The City of Zephyrhills.

Our DGPerry auditing team serves the following government entities through our Zephyrhills, FL office, which may be contacted as references. We have not lost any audit contracts in the past three years.



**Hardee County
Housing Authority**
701 LaPlaya Drive
Wauchula, FL 33873

Clifford Ables, Attorney
863.385.1549

cmables@heartlandfloridalaw.com

Lori Maier, Accountant for The
Palms (Apartment Project)
240.683.0300
lmaier@tmamgroup.com



City of San Antonio, FL
32819 Pennsylvania Ave
San Antonio, FL 33576

Marissa Morales,
City Clerk
352.588.2127
cityclerk@sanantonioflorida.org

Audit Services



Town of St. Leo, FL
P.O. Box 2479
St. Leo, FL 33574

Andrea Cavert,
Town Clerk
352.588.2622
townclerk@townofstleo.org

Audit Services

Single Audit

Disclose any existing or potential conflicts of interest between the scope of work required by The City and Firm's other business activities.

DGPerry confirms that there are no existing or potential conflicts of interest between the scope of work required by the City of Zephyrhills and our firm's other business activities. We maintain strict internal policies and ethical standards to ensure objectivity, independence, and confidentiality in all client engagements.

Disclose any circumstances and state of any disciplinary actions taken or pending against the Firm or any partners or employees of the Firm by state regulatory bodies or professional organizations during the past three years.

DGPerry confirms that there have been no disciplinary actions taken or pending against the Firm or any of its partners or employees by any state regulatory bodies or professional organizations during the past three years. We uphold the highest standards of professional conduct and compliance, and we are committed to maintaining our reputation for integrity and ethical practice in all engagements.

Describe extent of staff training for continuing professional education with industry changes, regulatory, and best practices.

DGPerry CPAs and Advisors places a strong emphasis on continuing professional education (CPE) to ensure our staff remains current with evolving industry standards, regulatory updates, and best practices in governmental accounting and auditing.

Our firm is also a member of the Not-for-Profit Section of the AICPA, the AICPA's Governmental Audit Quality Center, the Florida Institute of Certified Public Accountants, and Allinial Global, a world-wide accounting firm association, which provide support and resources to us and our not-for-profit client partners.



All professional staff members meet or exceed the CPE requirements established by the Florida Board of Accountancy and the American Institute of Certified Public Accountants (AICPA). This includes:

- Annual training in governmental accounting and auditing standards, including updates from the Governmental Accounting Standards Board (GASB) and GFOA.
- Participation in specialized seminars, webinars, and conferences focused on municipal finance, internal controls, and financial reporting.
- Regular internal training sessions to reinforce quality control procedures, ethical standards, and emerging issues relevant to public sector clients.
- Access to industry-leading resources and publications to support ongoing learning and technical proficiency.

Our commitment to professional development ensures that our team is well-equipped to deliver high-quality, compliant, and forward-thinking services to municipal clients like the City of Zephyrhills.

Describe any litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the Firm or any of the professional staff in any manner related to its professional activities.

None noted.

Pricing Proposal

Cost proposal below must be filled out and submitted in OpenGov.

Firm shall provide all pricing information for each task outlined and relevant services (Note: Projected out-of-pocket expenses should be included within your quoted fees.)

Line Item	Description	Unit of Measure	No Bid	2025	2026	2027	2028	2029
1	Audit Fee (City)	Ea		\$64,625	\$66,500	\$68,400	\$70,450	\$72,560
2	Audit Fee (CRA)	Ea		\$6,400	\$6,600	6800	7000	7200
3	Audit Fee (SVB Tennis Center)	Ea		\$16,500	\$17,000	\$17,300	\$17,800	\$18,300
4	ACFR Preparation	Ea		\$2,500	\$2,600	\$2,700	\$2,775	\$2,850
5	State AFR Preparation	Ea		\$1,800	\$1,850	\$1,900	\$1,950	\$2,000
6	GASB 96 - Subscription-based Information Technology Arrangements (SBITA)	Ea		\$125 per lease*	\$130 per lease*	\$130 per lease*	\$130 per lease*	\$130 per lease*
7	GASB 87 - Lease Accounting Standard	Ea		\$125 per lease*	\$130 per lease*	\$130 per lease*	\$130 per lease*	\$130 per lease*
8	Optional Additional Services	Ea						

Annual Audit Cost - The proposal shall include pricing information relative to performing the independent audit services throughout the anticipated contract engagement term beginning with FY2025 and each of the following years contemplated and as described in this request for proposal.

Noted and included.

Optional Items Annual Cost - the proposal shall include all pricing information relative to performing the optional items throughout the anticipated contract engagement term beginning with FY2025 and each of the following years contemplated and as described in this request for proposal.

Should the need arise, additional services would be charged at our standard hourly rates.

Additionally, a separate schedule of hourly rates to be used if additional work is required during the term of the contract must be included with proposal submission.

Staff Level	2025 Hourly Rate
Associate Accountant	\$100
Manager	\$180
Partner	\$325

Additional cost for auditing the SVB Tennis Center.

The 2025 cost to audit the SVB Tennis Center is \$16,500.

Any costs for assisting with SBITA or lease reporting, GASB 96 & 87.

The 2025 cost for assisting with SBITA or lease reporting is \$125 per lease with a minimum of \$1,500 for this portion of the engagement.

Resumes

The experience and education of our professional staff has been detailed on pages 5-7 of the proposal.

Licenses

Attached.



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

DGPERRY, PLLC

BODINE PERRY
999 VANDERBILT BEACH RD #707
NAPLES FL 34108

LICENSE NUMBER: AD69602

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 03/05/2024

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

REUTIMANN, MARCIRAE

6930 GALL BLVD
SUITE 200
ZEPHYRHILLS FL 33542

LICENSE NUMBER: AC0025885

EXPIRATION DATE: DECEMBER 31, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 08/28/2025

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

FERNANDEZ, MARY JANE

7652 JENO STREET
ZEPHYRHILLS FL 33540

LICENSE NUMBER: AC53347

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 08/28/2025

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Section 8 | Vendor Requirements and Acknowledgements

1. **FEIN Number:** 83-3033790
2. **Are you a Parent Company?** Yes.
 - 2.1 **Parent Company Name:** DGPerry PLLC
 - 2.2 **Former Parent Company Information, in any:** Bodine Perry PLLC, Baggett Reutimann & Associates CPA, PA
3. **Firm Principal Information**

Marci Reutimann CPA Partner 813.788.2155	Bruce Flyak CPA, CFE Partner 330.702.8100
--	---
4. **Present Office Locations and Number of Personnel**

Canfield, OH (25 people) Columbus, OH (34 people) Naples, FL (21 people) New Hartford, NY (5 people)	Orange Park, FL (15 people) Pittsburgh, PA (26 people) Salem, OH (8 people) Zephyrhills, FL (11 people)
---	--
5. **Request for Proposal Confirmation**

Project Identification Number: 2025-010

Project Name: Professional Audit Services

RFQ Deadline: Friday, September 5, 2025 at 10:00 AM

The undersigned, hereby declares that no person or other persons other than the undersigned are interested in the RFP, as Principal, and this response to request for qualifications is made without collusion with others; and that we have carefully read and examined the specifications, and with full knowledge of all conditions under which the services herein is contemplated must be furnished, hereby proposed and agree to furnish this service according to the requirements set out in the specifications for said purchase and service.

Confirmed.
6. **Will you be using subcontractors/consultants?**

No.
7. **Business References - Successful experience with similar projects**

See uploaded References document.
8. **Drug Free Workplace**

The undersigned vendor, in accordance with Florida Statute 287.087, hereby certifies that the Firm does:

 - A. *Publish 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.*
 - B. *Inform employees about the dangers of drug abuse in the workplace, the business' 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.

- C. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).*
- D. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or 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 pleas of guilty or nolo contendere to, any violations of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.*
- E. Impose 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.*
- F. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.*

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

Confirmed.

9. Public Entity Crimes

See uploaded Public Entity Crimes document.

10. Non-Collusive Affidavit

See uploaded Non-Collusive Affidavit document.

11. Statement of E-Verify Requirements Compliance

By confirming, I the duly authorized representative/agent of the firm I am representing for this bid hereinafter referred to as Successful Respondent, by this Affidavit attest to the following:

The Successful Respondent acknowledges that Section 274A of the Immigration and Nationalization Act and other relevant provisions of law prohibit the employment of unauthorized aliens; that the U.S. Department of Homeland Security has established an E-Verify System that allows employers to verify employee eligibility in an efficient manner; and that the Office Governor of the State of Florida has issued Executive Order 11-116, encouraging public agencies not under the control of the Governor to include as a provision of contracts for the provision of goods or services a requirement that contractors and subcontractors utilize the E-Verify System to verify employee eligibility. Successful Respondent hereby affirms and agrees that Successful Respondent is in compliance and shall at all times comply with Section 274A of the Immigration and Nationalization Act and other provisions of law with respect to the hiring of unauthorized aliens. Successful Respondent shall verify the eligibility of its current and prospective employees utilizing the U.S. Department of Homeland Security's E-Verify System. The Successful Respondent shall maintain records showing its compliance with the requirements of this paragraph, and shall provide copies of all such records to the City upon request. Failure to comply with any requirement of this paragraph shall constitute a breach of this Agreement for which the City may immediately terminate the Contract without penalty. In the event of such breach or termination, the Successful Respondent shall be liable to the City for any costs incurred by the City as a result of the breach.

IN ACCORDANCE WITH § 837.06, FLA. STAT., SUCCESSFUL RESPONDENT ACKNOWLEDGES THAT WHOEVER KNOWINGLY MAKES A FALSE STATEMENT IN WRITING WITH THE INTENT TO MISLEAD A PUBLIC SERVANT IN THE PERFORMANCE OF HIS OR HER OFFICIAL DUTY SHALL BE GUILTY OF A MISDEMEANOR OF THE SECOND DEGREE, PUNISHABLE AS PROVIDED IN § 775.082 OR § 775.083, FLA. STATE.

Confirmed.

12. Errors and Omissions

Upon review of this project's scope of work are you aware of any apparent errors or omissions?

No.

13. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusions

Upon review of this project's scope of work are you aware of any apparent errors or omissions?

- a. By submission of this document, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal Department or Agency.*
- b. Where the Vendor is unable to certify to the above statement, the prospective Vendor shall attach an explanation to this form.*

Confirmed.

14. Disability Act

The contractor will comply with all the requirements imposed by the ADA (42 USC 12012. Et. Seq.) the regulations of the Federal government issued thereunder, and the assurance by the Contractor pursuant thereto.

Confirmed.

15. Contractors/Firms shall permit State and Federal authorized representative(s) to inspect all work, materials, payrolls, records; and to audit the books, records and accounts pertaining to the Project. Notification to the City's Project Manager will be made by the Vendor if such requests and access is provided.

Confirmed.

16. Clean Air Act

The Contractor will comply with all requirements imposed by the CLEAN AIR ACT, codified as 42 U.S.C. 7401 et seq and the Federal Water Pollution Control Act (Clean Water Act) 33 U.S.C. 1251-1387, the regulations of the Federal government issued thereunder, and the assurance by the Contractor pursuant thereto.

Confirmed.

17. Copyright

No material prepared under this agreement shall be subject to copyright in the United States or any other country.

Confirmed.

18. DBE Obligation

The Contract agrees to ensure that DBE's as defined in 49 CFR Part 26, as amended, have the opportunity to participate in the performance of this contract.

Confirmed.

19. The City, State and/or Federal agency shall not be obligated or liable hereunder to any party other than the agency in regards to this Project.

Confirmed.

20. Equal Employment Opportunity

Take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, age, creed, color, sex, or national origin.

Confirmed.

21. Members/Delegates/Congress/Legislature. Shall not permit a member or delegate to the Congress of the United States or the State of Florida Legislature, to any share or part of the Contract or any benefit arising therefrom.

Confirmed.

22. Telecommunications. The Contractor will comply with all requirements imposed by FAR85 FR 53126 Defense Department for the use of covered telecommunications equipment or services, or any equipment, system or service that uses covered telecommunications equipment or services.

Confirmed.

23. Civil Rights. The Contractor/Firm will comply with all requirements imposed by Title VI of the Civil Rights Act of 1964 (42 USC 2000d, et. Seq), the Regulations of the Federal Department of Transportation.

Confirmed.

24. Severability. If any provision of this agreement is held invalid, the remainder of this Agreement shall not be affected. In such an instance the remainder would then continue to conform to the terms and requirements of applicable law.

Confirmed.

25. RFP Acceptance

See uploaded Acceptance document.

26. Small and Minority Business Affidavit

See attached Small & Minority Business Affidavit document.

27. RFP Technical Response

See pages 3 - 17 for Technical Response.

28. Addenda/Questions & Responses

By clicking on confirm you acknowledge you have downloaded all addendums published and read all questions and responses to this solicitation.

Confirmed.

29. Redacted Bid containing any information deemed confidential?

If your response contains any information deemed confidential, provide an additional redacted version of your response labeled "Redacted." An electronic copy shall be in Microsoft Word or Adobe - the most recent software version.

No.

30. Point of Contact for Solicitation (Name / Email / Phone)

Marci Reutimann | CPA
Partner
MReutimann@DGPerry.com
813.788.2155

31. Authorized Signatory

31.1 Name and Title of Authorized Signatory

Marci Reutimann | CPA
Partner

31.2 *By clicking confirm, the authorized signatory is confirming that they are authorized to bind the entity to the contract.*

By clicking confirm the Authorized Signatory is certifying that this Response is made without prior understanding, agreement, connections with any corporation, firm or persona submitting a Response for the same materials, supplies, or equipment, and is in all respects fair and without collusion or fraud. I agree to all conditions of this Bid/Proposal and certify that I am authorized to sign this Response for the company. In submitting a Response to the City of Zephyrhills, that Responder offers and agrees that if the Response is accepted, the Company will convey, sell, assign or transfer to the City of Zephyrhills all rights, title and interest in and all causes of action it may now hereafter acquire under the Anti-trust laws of the United States and the State of Florida for price fixing relating to the particular commodities or services purchased or acquired by the City of Zephyrhills. At the City's discretion, such assignment shall be made and become effective at the time the City tenders final payment to the Company.

Confirmed.

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



City of Zephyrhills, Florida

RFP #: 2025-010

Proposal to Provide Professional Auditing Services

To the City of Zephyrhills

Fiscal Years September 30, 2025 - 2029

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

September 5, 2025 | 10:00 AM



Going Further.

ELECTRONIC SUBMISSION

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Cover Letter

September 5, 2025

City of Zephyrhills
Procurement Officer
1070 Shoreline Drive
Zephyrhills, Florida 32561

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Zephyrhills, 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 as indicated in the Scope of Services section of the City's Request for Proposal (RFP). The contract for such audit services will be for the fiscal years ending September 30, 2025 through 2027 with a potential two one-year extension options.

We have read the RFP and fully understand its intent and contents. 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's 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 550 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**.
 - **180+ 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 **220 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 Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **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 120 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office. All terms and conditions of the RFP are understood and acknowledged by the undersigned.



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 941-741-2213 (direct)

Sincerely,
 MAULDIN & JENKINS, LLC



Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 Fed ID: 58-0692043
 941-741-2255 (direct)
 941-747-6035 (fax)

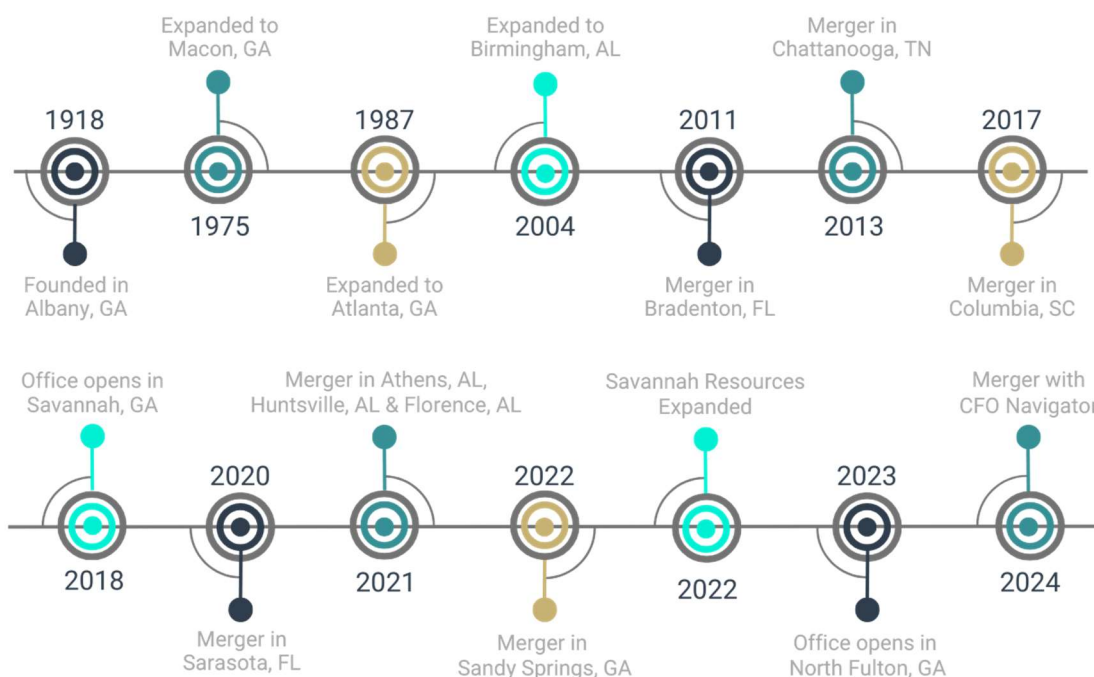
Qualifications and Expertise

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, North Fulton, Macon and Savannah, Georgia; Athens, Huntsville and Birmingham, Alabama; Columbia and Greenville, South Carolina; Raleigh, North Carolina and Chattanooga, Tennessee. 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 155,000 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
- **155,000** - 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
- **555** - 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
- **80+** - 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
- **220** - number of federal Single Audits performed by the Firm in 2023 covering over \$6 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 Cover Letter, we currently **serve over 700 governments in the Southeast**.

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, with 12 having active CPA licenses** 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	81
Directors / Managers	13	172
Senior Associates	11	149
Associates	15	153
Total	<u>47</u>	<u>555</u>

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.

Florida

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Cape Coral
- 5) Clewiston
- 6) Crystal River
- 7) Destin
- 8) Gulf Stream
- 9) Fernandina Beach
- 10) Fruitland Park
- 11) Ft. Myers Beach
- 12) Haines City
- 13) Inverness
- 14) Islamorada
- 15) Juno Beach
- 16) Jupiter Inlet Colony
- 17) Jupiter Island
- 18) LaBelle
- 19) Lake Placid
- 20) Longboat Key
- 21) Marathon
- 22) Marco Island
- 23) Naples
- 24) New Port Richey
- 25) North Port
- 26) Palm Coast
- 27) Palmetto
- 28) Plant City
- 29) St. Augustine
- 30) Tarpon Springs
- 31) Tequesta
- 32) Wildwood
- 33) Winter Haven

Georgia

- 34) Albany
- 35) Alpharetta
- 36) Americus
- 37) Ashburn
- 38) Atlanta
- 39) Austell
- 40) Avondale Estates
- 41) Bainbridge
- 42) Baldwin
- 43) Ball Ground
- 44) Barnesville
- 45) Bloomingdale
- 46) Brookhaven

- 47) Brunswick
- 48) Butler
- 49) Byron
- 50) Cartersville
- 51) Cedartown
- 52) Centerville
- 53) Chamblee
- 54) Chattahoochee Hills
- 55) Clarkston
- 56) College Park
- 57) Colquitt
- 58) Conyers
- 59) Cordele
- 60) Covington
- 61) Dacula
- 62) Dalton
- 63) Decatur
- 64) Doraville
- 65) Douglasville
- 66) Duluth
- 67) Dunwoody
- 68) Fairburn
- 69) Fayetteville
- 70) Flovilla
- 71) Forest Park
- 72) Forsyth
- 73) Garden City
- 74) Grovetown
- 75) Griffin
- 76) Hapeville
- 77) Hinesville
- 78) Holly Springs
- 79) Jefferson
- 80) Jeffersonville
- 81) Johns Creek
- 82) Kennesaw
- 83) Kingsland
- 84) LaGrange
- 85) Lake Park
- 86) Lawrenceville
- 87) Leesburg
- 88) Lilburn
- 89) Lone Oak
- 90) Lyons
- 91) Manchester
- 92) Mansfield
- 93) Milledgeville
- 94) Milner

- 95) Milton
- 96) Monroe
- 97) Morrow
- 98) Nashville
- 99) Newton
- 100) Norcross
- 101) Oxford
- 102) Palmetto
- 103) Peachtree City
- 104) Peachtree Corners
- 105) Pearson
- 106) Perry
- 107) Pooler
- 108) Powder Springs
- 109) Port Wentworth
- 110) Richmond Hill
- 111) Riverdale
- 112) Rockmart
- 113) Rome
- 114) Roswell
- 115) Sandy Springs
- 116) Savannah
- 117) Sharpsburg
- 118) Social Circle
- 119) South Fulton
- 120) St. Marys
- 121) Stockbridge
- 122) Stonecrest
- 123) Suwanee
- 124) Temple
- 125) Thunderbolt
- 126) Tifton
- 127) Toccoa
- 128) Tucker
- 129) Turin
- 130) Tybee Island
- 131) Union City
- 132) Valdosta
- 133) Villa Rica
- 134) Waycross
- 135) West Point
- 136) Willacoochee

Alabama/Mississippi

- 137) Athens, AL
- 138) Huntsville, AL
- 139) Tuscaloosa, AL
- 140) Gulfport, MS
- 141) Meridian, MS

- 142) Prattville, AL
- 143) Sheffield, AL

North Carolina

- 144) Black Mountain
- 145) Garner
- 146) Hendersonville
- 147) Jacksonville
- 148) Rocky Mount
- 149) Selma
- 150) Zebulon
- 151) Wilkesboro

South Carolina

- 152) Aiken
- 153) Beaufort
- 154) Cayce
- 155) Chapin
- 156) Charleston
- 157) Clemson
- 158) Clinton
- 159) Clover
- 160) Hanahan
- 161) Hardeeville
- 162) Hemingway
- 163) Hilton Head Island
- 164) Hollywood
- 165) Georgetown
- 166) Goose Creek
- 167) Greenwood
- 168) Johnsville
- 169) Kiawah Island
- 170) Mount Pleasant
- 171) North Augusta
- 172) North Charleston
- 173) Orangeburg
- 174) Pamplico
- 175) Rock Hill
- 176) Seabrook Island
- 177) Seneca
- 178) Summerville
- 179) Winnsboro

Tennessee

- 180) Bristol
- 181) Clarksville
- 182) Jamestown
- 183) Jackson
- 184) Lebanon
- 185) Morristown
- 186) 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 | 39) City of Hinesville | 78) City of Union City | 109) Clayton Co. Water & Sewer Auth. |
| 2) Augusta-Richmond Co. | 40) City of Islamorada | 79) City of Valdosta | 110) Cobb Co. - Marietta Water Auth. |
| 3) Calhoun County | 41) City of Jackson | 80) City of Villa Rica | 111) Eatonton-Putnam Water & Sewer Auth. |
| 4) Chatham County | 42) City of Jamestown | 81) City of Wildwood | 112) Gladeville Utility District |
| 5) City of Aiken | 43) City of Jefferson | 82) Columbia Co. | 113) Gwinnett Co. Water & Sewerage Auth. |
| 6) City of Albany | 44) City of Johnsonville | 83) Crisp County | 114) Hamilton Co. Water & Wastewater Treatment Department |
| 7) City of Americus | 45) City of Kingsland | 84) DeKalb County | 115) Henry Co. Water Authority |
| 8) City of Arcadia | 46) City of Lagrange | 85) Emerald Coast Utilities Authority | 116) Lumpkin Co. Water & Sewerage Auth. |
| 9) City of Athens, AL | 47) City of Lake Placid | 86) Englewood Water District | 117) Macon Water Authority |
| 10) City of Atlanta | 48) City of Lawrenceville | 87) Floyd County | 118) Newton Co. Water & Sewerage Auth. |
| 11) City of Ball Ground | 49) City of Leesburg | 88) Forsyth County | 119) Peace River/Manasota Reg. Water Supply Auth. |
| 12) City of Bloomingdale | 50) City of Longboat Key | 89) Gates County, NC | 120) Peachtree City Water & Sewerage Auth. |
| 13) City of Bradenton | 51) City of Marco Island | 90) Halifax County, NC | 121) Polk Co. Water Authority |
| 14) City of Brunswick | 52) City of Milledgeville | 91) Lee County | 122) Middle Chattahoochee Regional Water & Sewer Auth. |
| 15) City of Byron | 53) City of Monroe | 92) Liberty County | 123) Seacoast Utility Authority |
| 16) City of Callaway | 54) City of Naples | 93) Lincoln County | 124) Tampa Bay Water Auth. |
| 17) City of Canton | 55) City of North Augusta | 94) McIntosh County | 125) Town of Black Mountain, NC |
| 18) City of Cartersville | 56) City of North Port | 95) Mitchell County | 126) Town of Chapin, SC |
| 19) City of Cayce, SC | 57) City of Palmetto | 96) Montgomery County, NC | 127) Town of Hemingway, SC |
| 20) City of Clarksville | 58) City of Perry | 97) Monroe County | 128) Town of Pamplico, SC |
| 21) City of Clemson, SC | 59) City of Plant City | 98) Orange County | 129) Town of Selma, NC |
| 22) City of Clover | 60) City of Pooler | 99) Paulding County | 130) Village of Tequesta |
| 23) City of College Park | 61) City of Port Wentworth | 100) Richland County, SC | |
| 24) City of Conyers | 62) City of Powder Springs | 101) Rockdale County | |
| 25) City of Cooper City | 63) City of Richmond Hill | 102) Spalding County | |
| 26) City of Cordele | 64) City of Rock Hill, SC | 103) Taylor County | |
| 27) City of Covington | 65) City of Rockmart | 104) Walton County | |
| 28) City of Crystal River | 66) City of Rome | 105) Barrow Co. Water & Sewer Auth. | |
| 29) City of Fairburn | 67) City of Roswell | 106) Bristol Joint Sewer System | |
| 30) City of Fayetteville | 68) City of Savannah | 107) Brunswick - Glynn Joint Water & Sewer Comm. | |
| 31) City of Fernandina | 69) City of St. Marys | 108) Chatsworth Water Works Comm. | |
| 32) City of Ft. Myers Beach | 70) City of Stockbridge | | |
| 33) City of Garden City | 71) City of Suwanee | | |
| 34) City of Goose Creek | 72) City of Thomasville | | |
| 35) City of Griffin | 73) City of Thunderbolt | | |
| 36) City of Gulfport | 74) City of Tifton | | |
| 37) City of Haines City | 75) City of Toccoa | | |
| 38) City of Hendersonville, NC | 76) City of Tuscaloosa | | |
| | 77) City of Tybee Island | | |

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 over **170** 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) Cape Coral
- 58) Cartersville
- 59) Cayce, SC
- 60) Chamblee
- 61) Charleston, SC
- 62) Chapin, SC
- 63) Clarksville, TN
- 64) Clemson, SC
- 65) College Park
- 66) Conyers
- 67) Cooper City, FL
- 68) Covington
- 69) Decatur
- 70) Douglasville
- 71) Dunwoody
- 72) Fayetteville
- 73) Fairburn
- 74) Forest Park
- 75) Forsyth
- 76) Garden City
- 77) Garner, NC
- 78) Griffin
- 79) Gulfport, MS
- 80) Haines City, FL
- 81) Hallandale Bch, FL
- 82) Hapeville
- 83) Hardeeville, SC
- 84) Hendersonville, NC
- 85) Hinesville
- 86) Holly Springs
- 87) Huntsville, AL
- 88) Jacksonville, NC
- 89) John's Creek
- 90) Juno Beach, FL
- 91) Kennesaw
- 92) Kiawah Island
- 93) Kingsland
- 94) Marco Island, FL
- 95) Lagrange
- 96) Lawrenceville
- 97) Longboat Key, FL
- 98) Milledgeville
- 99) Milton
- 100) Monroe

- 101) Morristown, TN
- 102) Morrow
- 103) Mount Pleasant, SC
- 104) Naples, FL
- 105) N. Augusta, SC
- 106) N. Charleston, SC
- 107) North Port, FL
- 108) Palmetto, FL
- 109) Peachtree City
- 110) Perry
- 111) Plant City, FL
- 112) Pooler
- 113) Port Wentworth
- 114) Powder Springs
- 115) Prattville
- 116) Richmond Hill
- 117) Riverdale
- 118) Rockhill
- 119) Rockmart
- 120) Rocky Mount, NC
- 121) Rome
- 122) Roswell
- 123) St. Augustine
- 124) St. Marys
- 125) Sandy Springs
- 126) Savannah
- 127) Social Circle
- 128) Stockbridge
- 129) Suwanee
- 130) Thunderbolt
- 131) Tarpon Springs, FL
- 132) Thomasville
- 133) Tuscaloosa, AL
- 134) Union City
- 135) Valdosta
- 136) Villa Rica
- 137) Winter Haven
- 138) Zebulon, NC

Boards of Education:

- 139) Atlanta Public Schools
- 140) Beaufort County Schools
- 141) Bibb County Schools
- 142) Cartersville City Schools
- 143) Cobb County Schools
- 144) Fayette County Schools
- 145) Fulton County Schools
- 146) Gwinnett County Schools
- 147) Horry County Schools
- 148) Lee County School District
- 149) Marietta City Schools
- 150) Richland Co. School D1

- 151) Savannah-Chatham Scs

State Governmental Entities:

- 152) Ga. Environ. Fin. Auth.
- 153) Ga. Ports Authority

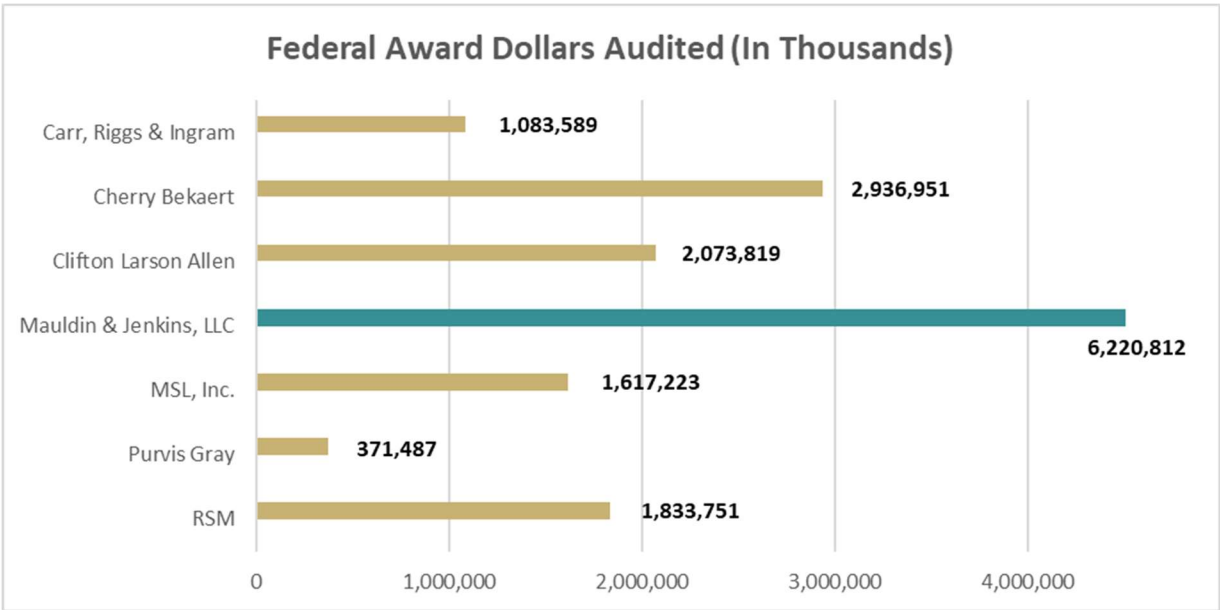
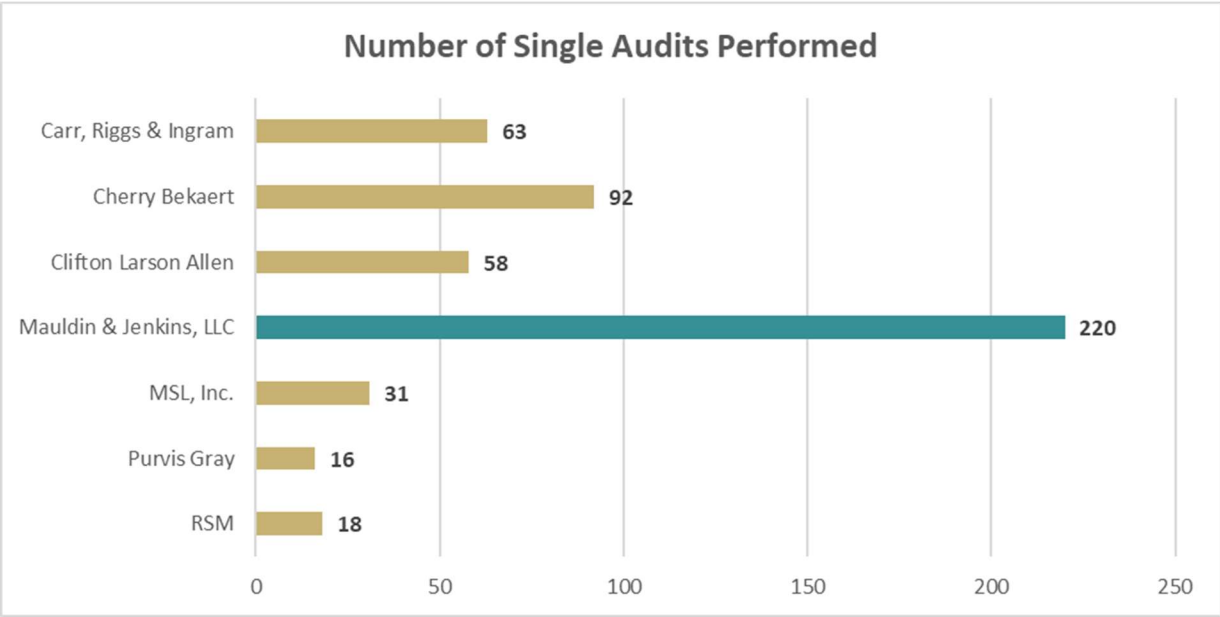
Other Governmental Entities:

- 154) Beaufort Jasper Water & Sewer Authority
- 155) Cape Fear Public Utility Authority
- 156) Central Savannah River Area Regional Comm.
- 157) Charleston Water System
- 158) Clayton County Water Authority
- 159) Cobb County - Marietta Water Authority
- 160) Emerald Coast Utilities Authority
- 161) Greenville Tech College
- 162) Greenville Water System
- 163) Greenwood Comm of Public Works
- 164) Greer Commission of Public Works
- 165) Henry County Water Authority
- 166) Lowcountry Regional Transportation Authority
- 167) Macon Water Authority
- 168) Mount Pleasant Waterworks
- 169) N Charleston Sewer District
- 170) Onslow Water & Sewer Auth
- 171) Port of Corpus Christi Authority
- 172) Public Building Authority of Knox Co. & Knoxville
- 173) South Florida Transportation Authority
- 174) 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.

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 our two most recent reports on external quality control review are provided on the following pages. **The quality control reviews included a review of specific government engagements.** No letter of comment was received as a result of these reviews. 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.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | F 540.371.3598 | www.PBMares.com

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



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

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, 2020. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 the system of quality control and the firm's compliance therewith 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, an audit of a broker-dealer and an examination of service organization's SOC 1 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.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | T 800.296.3710 | F 540.371.3598

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, 2020, 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

Federal/State Desk Reviews

Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided. Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement and will have completed the State of Florida required ethics courses.

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* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. 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.

License to Practice in 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.



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 550 professionals within the Firm and approximately 50 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	26
Daniel Anderson, CPA	Engagement Supporting Partner	17
Jameson Miller	IT Consultant	14

The above team dedicated to audit the City will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially on-site and partially working remotely as the City desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork 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.

Principal Engagement Team

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) Apopka
- 2) Arcadia
- 3) Beaufort
- 4) Callaway
- 5) Cape Coral
- 6) Clewiston
- 7) Cooper City
- 8) Covington
- 9) Crystal River
- 10) Decatur
- 11) Destin
- 12) Fernandina Beach
- 13) Fort Myers Beach
- 14) Griffin
- 15) Haines City
- 16) Hallandale Beach
- 17) Islamorada
- 18) Lake Placid

19) Longboat Key

- 20) Marco Island
- 21) Milledgeville
- 22) Morrow
- 23) Naples
- 24) North Port
- 25) Palmetto
- 26) Pensacola
- 27) Pinecrest
- 28) Plant City
- 29) Roswell
- 30) Sandy Springs
- 31) Social Circle
- 32) St. Augustine
- 33) Tarpon Springs
- 34) Tequesta
- 35) Union City

Counties

- 36) Liberty County

37) Henry County

- 38) Taylor County
- 39) Rockdale County
- 40) Sumter County
- 41) Bibb County
- 42) Dougherty County
- 43) Monroe County
- 44) Stephens County
- 45) Forsyth County
- 46) Walton County
- 47) Moore County, SC
- 48) Hamilton County, FL
- 49) Hernando County, FL
- 50) Union County, FL

Boards of Education

- 51) Highlands Co. School District
- 52) Forsyth Co. BOE
- 53) Gwinnett Co. BOE

54) Henry Co. BOE

Other Governmental Units

- 55) Tampa Bay Water
- 56) Hardee Co. Industrial Development Authority
- 57) Ocean Highway and Port Authority
- 58) South Florida Regional Transportation Authority
- 59) Lakeland Area Mass Transit

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)

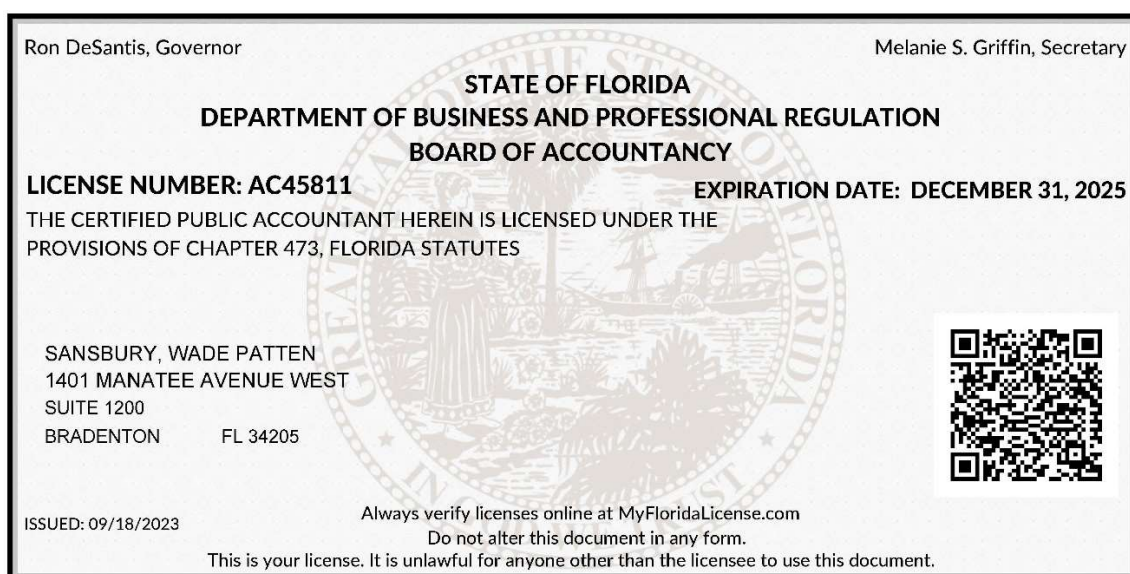
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

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:

- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 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



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:

- 2025 M&J Governmental Conference
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

License Type	Name	Name Type	License Number/ Rank	Status/Expires
Certified Public Accountant	FRALEY, ADAM MICHAEL	Primary	AC59325 CPA	Current, Active 12/31/2025

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 17 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 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 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

- | | | |
|-------------------------|--|---|
| 1) Apopka | 11) Longboat Key | 21) Hardee Co. Industrial Development Authority |
| 2) Atlantis | 12) Marco Island | 22) South Florida Regional Transportation Authority |
| 3) Clewiston | 13) Naples | 23) Lakeland Area Mass Transit |
| 4) Crystal River | 14) Palmetto | 24) Captiva Erosion Prevention District |
| 5) Fernandina Beach | 15) Plant City | 25) Citrus Co. Mosquito Control |
| 6) Hallandale Beach | 16) Tarpon Springs | 26) Englewood Water District |
| 7) Islamorada | 17) Tequesta | |
| 8) Jupiter Inlet Colony | 18) Wildwood | |
| 9) Jupiter Island | 19) Winter Haven | |
| 10) Lake Placid | <u>Other Governmental Units</u> | |
| | 20) Tampa Bay Water | |

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:

- 2025 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference
- 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

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AC42735	EXPIRATION DATE: DECEMBER 31, 2025
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
ANDERSON, DANIEL ROSS 1401 MANATEE AVE W SUITE 1200 BRADENTON FL 34205	
ISSUED: 12/27/2023 Always verify licenses online at MyFloridaLicense.com	
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Garrett Marlowe, CPA

Senior 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 eight 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 manager 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, 2026.

Technical Experience

Garrett 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 including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Clewiston
- 5) Cocoa Beach
- 6) Crystal River
- 7) Destin
- 8) Fernandina Beach
- 9) Fort Myers Beach
- 10) Haines City

Cities

- 11) LaBelle
- 12) Longboat Key
- 13) Naples
- 14) Plant City
- 15) Tarpon Springs
- 16) Tequesta
- 17) Wildwood
- 18) Winter Haven

Other Governmental Units

- 19) Tampa Bay Water
- 20) Emerald Coast Utilities Authority
- 21) Ocean Highway and Port Authority
- 22) Captiva Erosion Prevention District
- 23) Amelia Island Mosquito Control District

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

Garrett 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. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and Professional Conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 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, 2026. 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. Green County, NC
13. Gates County, NC
14. Madison County, NC
15. Moore County, NC
16. Orange 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:

- 2025 M&J Governmental Conference – 14 credit hours
- 2024 M&J Governmental Conference – 14 credit hours
- 2023 M&J Governmental Conference – 16 credit hours

Danny Rausch, CPA

Manager

Florida

drausch@mjcpa.com



Danny Rausch is a manager with Mauldin & Jenkins. His experience with the Firm covers variety of state and local governmental organizations. Danny spends most of his time serving state and local governments, all of which utilize the new reporting model. Danny works with local governments in Florida. Danny has almost seven years of experience in public accounting, serving a wide range of governmental clients.

Technical Experience

During his career, Danny has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Danny is listed below:

- | | |
|---|------------------------------|
| 1) City of Haines City | 7) Chumash Band |
| 2) City of Crystal River | 8) Catfish Bend |
| 3) City of LaBelle | 9) YMCA of Southwest Florida |
| 4) Dakota County Community Development Agency | 10) Town of Fort Myers Beach |
| 5) MN Housing Authority | 11) Town of Manalapan |
| 6) Oneida Nation | |

Degree/Certifications and Audit Training

Danny graduated from the University of South Dakota with a Masters in Accounting. Danny is also a Certified Public Accountant. In addition, Danny has obtained a significant amount of continuing professional education over the last two years:

- 2025 M&J Governmental Conference
- Q2 State Local Governments A&A Updates – 2024
- September 2024 Quarterly Audit Independence Webcast
- Q2 Not-for-Profit: A&A Update
- Public Sector: Lessons Learned in Inspections
- June 2024 Quarterly Audit Independence Webcast
- 2024 Annual Independence Update – Staff
- Q1 State Local Governments A&A Updates – 2024
- Q1 Not-for-Profit A&A Update
- SLG: Review of New Audit Templates
- Q4 State Local Governments A&A Updates – 2023
- Insurance Audit Year End Alert -2023
- Government and Regulatory Risk
- Q3 Not-for-Profit A&A Update
- Introduction to the Ethical Decision-Making Model
- Q3 State Local Governments A&A Update - 2023

Professional and Civic Activities

Danny is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Minnesota Institute of Certified Public Accountants.

Stacia Deitrich, CPA

Manager
Bradenton, Florida

941-741-2201
sdeitrich@mjcpa.com

Stacia is a manager and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. She is registered and licensed to practice in the State of Florida. Stacia has over ten years of experience, the last six with Mauldin & Jenkins. Her experience with the Firm covers a variety of state and local governmental organizations in Florida. She spends **100% of her time serving local governments and nonprofit entities** emphasizing cities and special districts. Stacia's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Stacia 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 her career, Stacia has served numerous governmental clients on behalf of the Firm including 13 municipalities. A condensed listing of Florida governmental audit clients served by Stacia is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Fernandina Beach
- 5) Fort Myers Beach

- 6) Haines City
- 7) Inverness
- 8) LaBelle
- 9) Longboat Key
- 10) Tarpon Springs
- 11) Plant City

- 12) Tarpon Springs
- 13) Tequesta

Other Governmental Units

- 14) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from the University of South Florida in 2012
- 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

Stacia 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 Stacia has attended over the last few years:

- 2025 M&J Governmental Conference – 16 credit hours
- 2025 M&J ACFR Training – 12.5 credit hours
- 2025 M&J Single Audit Training – 12.5 credit hours
- 2025 M&J Client CPE – 16 credit hours
- 2024 M&J Governmental Conference – 16 credit hours
- 2024 M&J ACFR Training – 12.5 credit hours
- 2024 M&J Single Audit Training – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2023 Thomson Reuters: Audit Water – 24 credit hours

Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Grant Testing, Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the City should the need arise.

Trey Scott, CPA

Partner

tscott@mjcpa.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 18 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

- 2025 M&J Governmental Conference – Various Participant/Instructor
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2025 Octane Conference – GASB Update – Instructor
- 2025 M&J Quarterly Client CPE – Instructor
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition – Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor



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.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of single audits. An individual from the Firm currently chairs this task force. As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA. We annually attend various state conferences as both participants and sponsors. Additionally, we volunteer our time in presenting at various state and local government seminars and training conferences. Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

GASB Statements

As noted throughout our proposal, we are very dedicated to the governmental industry. As such we are always educating ourselves on upcoming GASB statements. We do so with internal meetings, trainings, etc. Our staff are typically also training others via AICPA, FGFOA, and FICPA conferences by having our staff teach classes on these new standards. Additionally, as we've mentioned elsewhere, the current GASB chairman is a past Partner of Mauldin and Jenkins. All of this training and focus on the industry allows us to always stay current with all current standards and those that may be applicable in the future.

Project Approach

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:

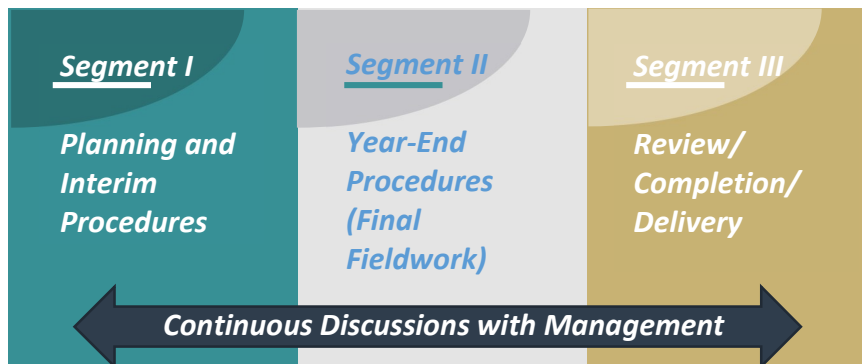
- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by 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.

Unless requested by the City for fieldwork to be performed remotely (we have this capability) we intend to be on sight during substantially all of the final fieldwork procedures.

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 (Mid October)

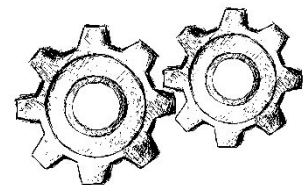
This segment includes:



- 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 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 (December and January)

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 (February/March)

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 2025 audit in the following tabular presentations and includes time for both the City and CRA audit:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partners	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	20	10	40
Segment II - Final Audit Fieldwork Procedures	30	80	150	260
Segment III - Review, Completion, and Delivery Procedures	20	20	10	50
Total Engagement	60	120	170	350

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:

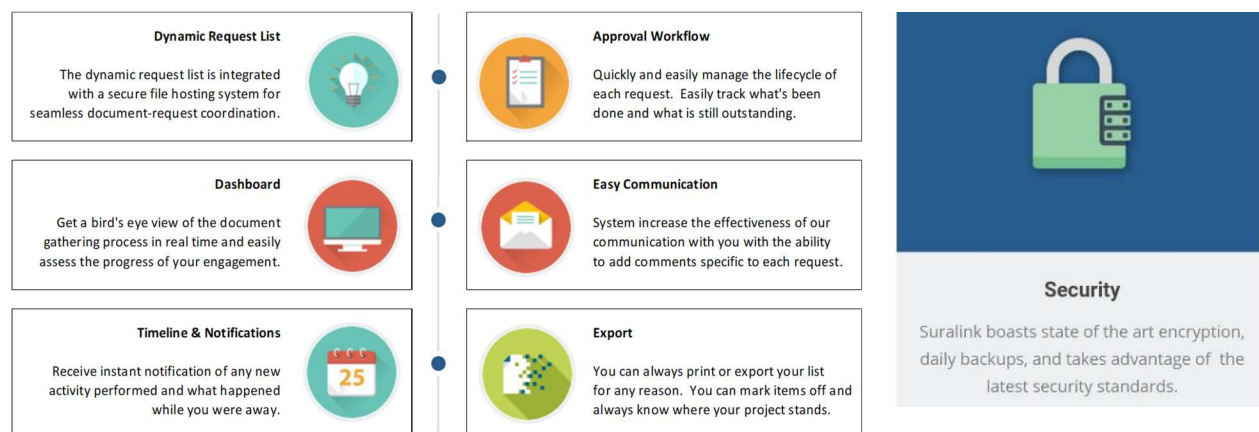
1. Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
2. Searching check register listings for unrecorded items or checks written during the fiscal year;
3. Converting bank or investment 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.

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:



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 to Gain and Document an Understanding of the Adequacy 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 Determining Laws and Regulations that will 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.

Communication

As noted previously, our process is to communicate with City officials throughout the year. We want the City to reach out to us if and when significant unusual transactions take place to ensure that they are recorded correctly initially and not just reviewed/corrected after year-end. We will also communicate with City officials throughout the audit process to ensure timely completion of all activities needed to ensure delivery by mid March of each year. Also, as noted above, via the use of suralink, everyone within the audit process will be able to open and review the up to the minute status of requested items. The status goes both ways, allowing us to know if the City has or has not yet provided information, and allows the City to know if we've reviewed and accepted the information or not.

When it comes to requesting items for audit support and testing, we first obtain information from what the City has provided and prepared in past audits to determine if we are able to also utilize. As such we do not require out clients to put things into our formats or templates. We use what the City has so that the City is not having to reinvent the wheel to get the audit process done. This is a very distinct difference from that of other firms who require supporting documents and schedules to be in a particular format.

References and Other Considerations

Similar Engagements with Other Government Entities

The following is a list of governmental audits performed in the past five years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the City and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the City and Mauldin & Jenkins to be a good match.**

1) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

2) City of Callaway, Florida

General Information	City government with a population of approximately 14,800. The City has assets of approximately \$113 million and annual revenues of approximately \$28 million. The City provides numerous services including: water and sewer, sanitation, CRA, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2018 through present
Partner	Wade Sansbury
Total Hours	350 hours
Contact Information	David Schultz, Finance Director – (850) 215-7803 dschultz@cityofcallaway.com 6601 East Highway 22, Callaway, FL 32404

3) City of Wildwood, Florida

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
Dates	September 30, 2013 through present
Partner	Daniel Anderson
Total Hours	350 hours
Contact Information	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 csmith@wildwood-fl.gov 100 N Main St, Wildwood, FL 34785

4) Town of Longboat Key, Florida

General Information	Municipal government with a population of approximately 7,600. The Town has assets and deferred outflows of resources of approximately \$241 million and annual revenues of approximately \$62 million. The Town provides numerous services including: water and sewer, public safety, transportation, Leisure services, and other customary services. The Town has 31 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2014 through present
Partner	Wade Sansbury
Total Hours	350 hours
Contact Information	Ms. Sue Smith, Finance Director – (941) 316-6882 ssmith@longboatkey.org 501 Bay Isles Road, Longboat Key, FL 34228

5) Village of Tequesta, Florida

General Information	Municipal government with a population of approximately 6,000. The Village has assets and deferred outflows of resources of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The Village has 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2021 through present
Partner	Wade Sansbury
Total Hours	250 hours
Contact Information	Mr. Jeffery Snyder, Finance Director – (561) 768-0424 – Fax (561) 768-0699 jsnyder@tequesta.org 345 Tequesta Drive, Tequesta, FL 33469-0273

The City's RFP requested 3 current clients and 3 prior clients to include in the above listing. We've not lost three clients over the past few years and as such have included 5 current clients above. The one client that was recently lost was the City of Marco Island, Florida. This was through the normal RFP process and where the City's audit committee wanted to rotate auditors. Marco Island's contact information is as follows: Mr. Guillermo Polanco, Finance Director (239) 389-5016; gpolanco@cityofmarcoisland.com.

Conflicts of Interest

As noted earlier in our independence statement, 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. 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.

No Litigation or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three 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.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided. Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement and will have completed the State of Florida required ethics courses.

Pricing Proposal

Pricing Schedule

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the City. Our invoices for these fees will be rendered as work progresses as a percentage of completion and will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to City officials as well as it should. We will work closely with City officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than the end of February of each year. Time included within the proposal does include provision for a presentation of the final audit report to the City Council.

Our total all-inclusive maximum price for providing annual financial auditing services to the City is included in the Cost Proposal submitted separately in OpenGov.

Any additional work outside the scope of the services required under the terms of the City's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the City.

Cost Proposal Line Item Notes

Line 6 - GASB 96 and Line 7 - GASB 87: See Note 1

Line 8 - Optional Additional Services: See Note 2

Note 1: As noted within the City's RFP section 2.4, the City indicates "the Firm should have the necessary expertise to assist the City in complying with GASB 96 and 87, including being able to recommend software or cloud-based solutions." Mauldin & Jenkins has significant experience with these GASBs as with all other GASBs. We will certainly be able to help the City comply with these standards along with other standards at no additional charge. If the City does not currently have a software vendor to keep track of these items, we have plenty of options for the City to consider and choose from. Due to independence standards, we however cannot prepare and maintain these schedules on behalf of the City.

Note 2: Any additional services will be negotiated with the City at the time of the request using the proposed rate structure noted below. For any required federal or state Single Audits we propose the fees noted in the separately submitted Cost Proposal per major program.

Partners	\$	330
Managers		250
Seniors		210
Professional Staff		180
Administrative		110

Additional Cost Related Information to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the City and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

Note (2) – Free Periodic Continuing Education: We provide free continuing education classes to our clients. This could amount to approximately \$2,500 of annual savings for the City's estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, comfort letters, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. This additional work will be billed separately and only if requested by the City and therefore consideration for such additional services will not be included in the annual audit costs charged to the City.

Note (4) – No Hidden Fees or Costs: Our pricing schedules will contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit Costs: Because the City does not always meet the Single Audit requirement we have chosen to propose on this item separately. Our proposed fees for each major program are noted within the Cost proposal. This way the City will only pay for this service if and when needed. The fees, when required, will be per major federal or state program.

Additional Services Available to the City

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

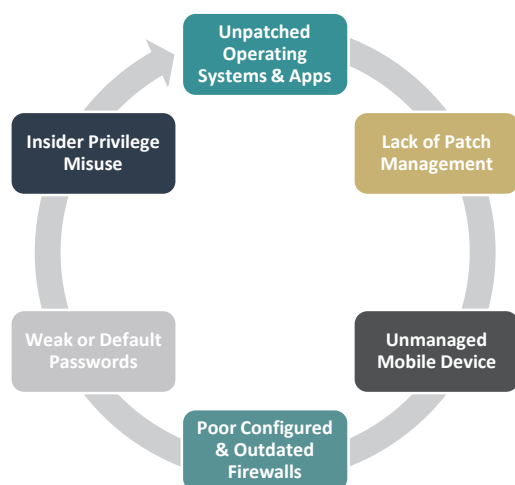
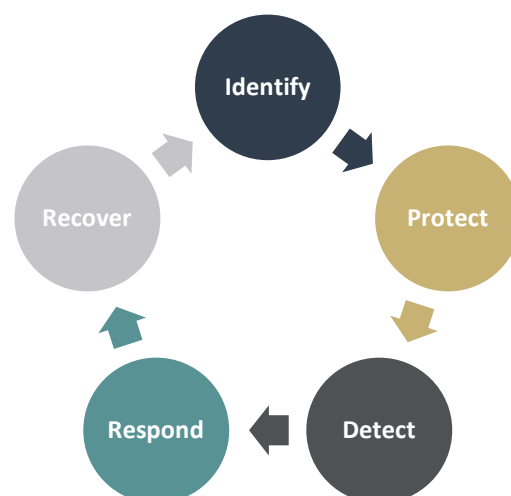
Governmental IT Solutions

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.

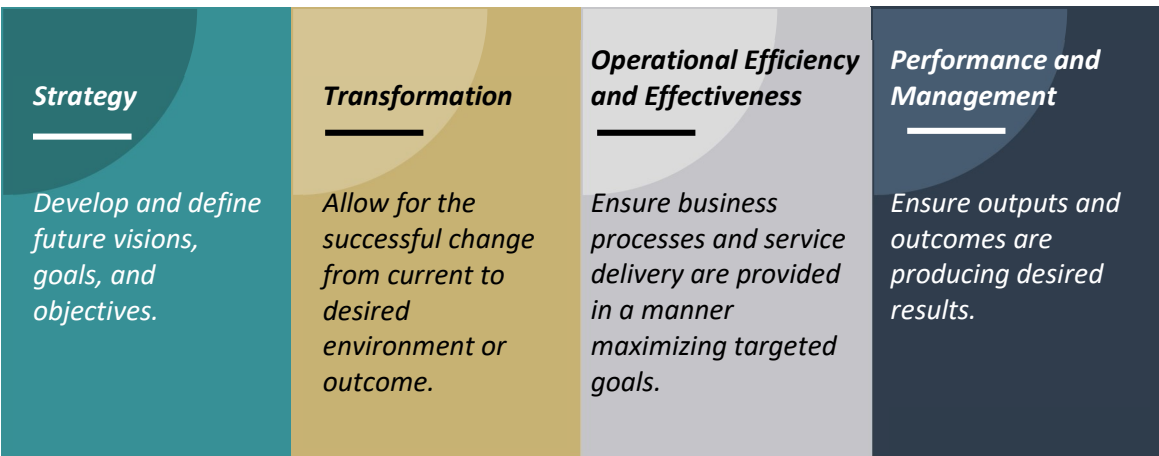


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more 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:



Required Forms

NON-COLLUSIVE AFFIDAVIT

PROJECT NUMBER: 2025-010

State of Florida Manatee
County of _____

Wade P. Sansbury, being first duly sworn, deposes and says that he/she is
Partner
submittal (partner or officer of the Firm, etc), the party making the fore-going submittal of qualifications or bid that such

Or bid is genuine and not collusive or sham; that said Firm has not colluded, conspired, connived or agreed, directly or indirectly, with any Firm or person, to put in a sham response or to refrain from responding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any person, to secure any advantage against the City of Zephyrhills of any person interested in the proposed contract; and that all statements in said response are true.

Wade P. Sansbury
Officer

Mauldin & Jenkins, LLC (Company Name)

State of Florida Manatee
County of _____

The foregoing instrument was acknowledged before me this 4th day of September by
Wade P. Sansbury, Partner (name and title of corporate officer)
of Mauldin & Jenkins, LLC (Name of Corporation),
a Florida (state or place of incorporation) corporation, on behalf of the
corporation. He/she is personally known to me or has produced _____ (Identification type)
as identification.

Jacquelyn McGlaughlin (Signature line for notary public)
Jacquelyn McGlaughlin (Name of notary type, printed or stamped)
Administrative (Title or rank)

My commission expires: 7/12/2029

Serial number, if any Comm# HH680862



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES ON PUBLIC ENTITY CRIMES**

PROJECT NUMBER: 2025-010

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to City of Zephyrhills
(print name of the public entity)
- by Wade P. Sansbury, Partner
(print individual's name and title)
- for Mauldin & Jenkins, LLC
(print name of entity submitting sworn statement)

whose business address is

1401 Manatee Avenue West, Suite 1200

Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is 58-0692043

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: _____.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes means:
1. A predecessor or successor of a person convicted of a public entity crime; or
 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the

legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

X Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Wade P. Smolberg
(Signature)

Sworn to and subscribed before me this 4th day of September, 2025

Personally known X

Or Produced identification
Notary Public – State of Florida

Jacquelyn McGlaughlin
My commission expires 7/12/2029
(Type of Identification)



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

Jacquelyn McGlaughlin
(Printed, Typed or stamped commissioned name of notary public)

REFERENCES –Projects of SIMILAR Scope – XX-XX-XX
 Within the last five (5) years-Minimum 5 references

Reference 1: Company Name: City of North Port, Florida
 Project Name: Audit Project Amount: \$ Annual Audit Fee of approx \$62,400
 Start Date: September 30, 2013 Finished Date: Present
 Description: Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.

Contact Name: Scott Skipper Phone: (941) 429-7108
 Email: sskipper@cityofnorthport.com Within Budget: YES ☒ NO ☐*Explain

Reference 2: Company Name: City of Callaway, Florida
 Project Name: Audit Project Amount: \$ Annual Audit Fee of approx \$39,700
 Start Date: September 30, 2018 Finished Date: Present
 Description: Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.

Contact Name: David Schultz Phone: (850) 215-7803
 Email: dschultz@cityofcallaway.com Within Budget: YES ☒ NO ☐*Explain

Reference 3: Company Name: City of Wildwood, Florida
 Project Name: Audit Project Amount: \$ Annual Audit Fee of approx \$45,250
 Start Date: September 30, 2013 Finished Date: Present
 Description: Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.

Contact Name: Cassandra Smith Phone: (352) 661-6106
 Email: csmith@wildwood-fl.gov Within Budget: YES ☒ NO ☐*Explain

Reference 4: Company Name: Town of Longboat Key, Florida
 Project Name: Audit Project Amount: \$ Annual Audit Fee of approx \$53,200
 Start Date: September 30, 2014 Finished Date: Present
 Description: Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.

Contact Name: Sue Smith Phone: (941) 316-6882
 Email: ssmith@longboatkey.org Within Budget: YES ☒ NO ☐*Explain

REFERENCES –Projects of SIMILAR Scope – XX-XX-XX

Within the last five (5) years-Minimum 5 references

Reference 5: Company Name: Village of Tequesta
 Project Name: Audit Project Amount: \$ Annual Audit Fee of approx \$53,000
 Start Date: September 30, 2021 Finished Date: Present
 Description: Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.

Contact Name: Jeffery Snyder Phone: (561) 768-0424
 Email: jsnyder@tequesta.org Within Budget: YES ☒ NO ☐ *Explain

Reference 2: Company Name: _____
 Project Name: _____ Project Amount: \$ _____
 Start Date: _____ Finished Date: _____
 Description: _____

Contact Name: _____ Phone: _____
 Email: _____ Within Budget: YES ☐ NO ☐ *Explain

Reference 3: Company Name: _____
 Project Name: _____ Project Amount: \$ _____
 Start Date: _____ Finished Date: _____
 Description: _____

Contact Name: _____ Phone: _____
 Email: _____ Within Budget: YES ☐ NO ☐ *Explain

Reference 4: Company Name: _____
 Project Name: _____ Project Amount: \$ _____
 Start Date: _____ Finished Date: _____
 Description: _____

Contact Name: _____ Phone: _____
 Email: _____ Within Budget: YES ☐ NO ☐ *Explain

RFP ACCEPTANCE

I acknowledge and understand the requirements set forth in
RFP No: 2025-010

Project Description: Professional Audit Services

Wade P Sansbury
Authorized Signature

September 4, 2025
Date

Wade P. Sansbury
Printed Name

Mauldin & Jenkins, LLC
Company Name

In witness whereof, the above submitted has hereunto set his signature and affixed his seal this
4th day of September A.D. 2024
2025

Jacquelyn McGlaughlin (Seal)



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

By: Jacquelyn McGlaughlin

Title: Administrative

AFFIDAVIT OF COMPLIANCE WITH 2 CFR §200.321 REQUIREMENTS

I, Wade P. Sansbury, in my capacity as Partner,
(First and Last Name) (Company Title/Position)
 am authorized to sign on behalf of, and fully bind, Mauldin & Jenkins, LLC.
(Company Name) (the "Prime Contractor").

Accordingly, on behalf of the Prime Contractor, I swear to, and affirm, the following:

- WS 1. Qualified small and minority businesses, and women's business enterprises,
(Initial) were, and will continue to be, placed on all of the Prime Contractor's solicitation lists.
- WS 2. The Prime Contractor solicited, and will continue to solicit, small and minority
(Initial) businesses, and women's business enterprises, when they were/are potential sources.
- WS 3. Based on the Prime Contractor's experience and expertise, the total requirements of
(Initial) the project were, and will continue to be, divided – when economically feasible-into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
- WS 4. The Prime Contractor has and/or will establish delivery schedules that will encourage
(Initial) participation of small and minority business, and women's business enterprises.
- WS 5. The Prime Contractor has and/or will use the services and assistance, as appropriate,
(Initial) of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
- WS 6. I understand that if the Prime Contractor fails to submit this documentation required
(Initial) of these bid documents as attachments to this Affidavit of Compliance, that the Prime Contractor's bid will be considered non-responsive.
- WS 7. I affirm that all the documentation attached to this Affidavit of Compliance reflect true
(Initial) and accurate records that have not in any way been altered.
- WS 8. I understand that, should the Prime Contractor be the awarded the contract that
(Initial) this affidavit will continue to be considered binding for the duration of the project.
- WS 9. I understand that false statements on this Affidavit of Compliance may result in criminal
(Initial) prosecution for a felony of the third degree as provide for in §92.525(3), Florida Statutes.

I swear and affirm that the above and foregoing representations are true and correct to the best of my information, knowledge, and belief.

Wade P. Sansbury
 Signature

September 4, 2025
 Date

Wade P. Sansbury
 Printed Name

Partner
 Official Title

Certificates of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/02/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139		CONTACT NAME: Porsche Hooper PHONE (A/C, No, Ext): (770) 858-7540 FAX (A/C, No): (770) 858-7545 E-MAIL ADDRESS: porsche.hooper@pninsurance.com	
		INSURER(S) AFFORDING COVERAGE INSURER A: AllAmerica Financial Benefits	NAIC # 41840
		INSURER B: Hanover Insurance Company	524210
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 25/26 Master

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OPAGG \$ Included
	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			Z2AJ466092	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	☒ UMBRELLA LIAB ☐ EXCESS LIAB ☐ DED ☐ RETENTION \$			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	W2AJ448906	07/01/2025	07/01/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
	Employment Practices Liability			LHAJ289307-02	01/23/2025	01/23/2026	Employment Practices \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Information Purposes Only

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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ACORD 25 (2016/03)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/30/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lemme, A Division of EPIC 111 West Campbell Street 4th Floor Arlington Heights IL 60005	CONTACT NAME: Cathy Kuehl PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGcerts@lemme.com														
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway, Suite 1700 Atlanta GA 30339-5918	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A : MSIG Specialty Insurance USA Inc.</td> <td>34886</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : MSIG Specialty Insurance USA Inc.	34886	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** 1605448733 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC ☐ OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY ☐ AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y ☒ N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			MSTAPL00029	1/23/2025	1/23/2026	\$1,000,000 \$1,000,000 Each Claim Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

For Information Only	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>C. Kuehl</i>
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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



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