CITY COUNCIL
ZEPHYRHILLS, FLORIDA

Tuesday, September 16, 2025
10:00 AM

Zephyrhills
City Hall

Location City Hall - Second Floor Conference Room

Call to Order — Ken Burgess

Roll Call Members: Amy Chappell, Mike Ward, Ken Burgess

1. COMMITTEE ITEMS
    - 1.1 Interviews of prospective auditing firms
        1. 10:00 AM - Mauldin & Jenkins
        2. 10:45 AM - CLA (CliftonLarsonAllen LPP)
    - 1.2 Discussion and possible action on recommending an auditing firm to City Council

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.**

City Council Meeting
September 16, 2025

Information Only

COMMITTEE ITEMS 1.1

Interviews of prospective auditing firms

Issue:

Background:

10:00 AM - Mauldin & Jenkins
10:45 AM - CLA (CliftonLarsonAllen LLP)

Attachment(s):

1. 10:00 AM - Mauldin & Jenkins
2. 10:45 AM - CLA (CliftonLarsonAllen LPP)

Fiscal Impact:

Staff Recommendation:

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

ELECTRONIC SUBMISSION

Going Further.

MAULDIN & JENKINS

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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.

Sincerely,
MAULDIN & JENKINS, LLC

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

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)

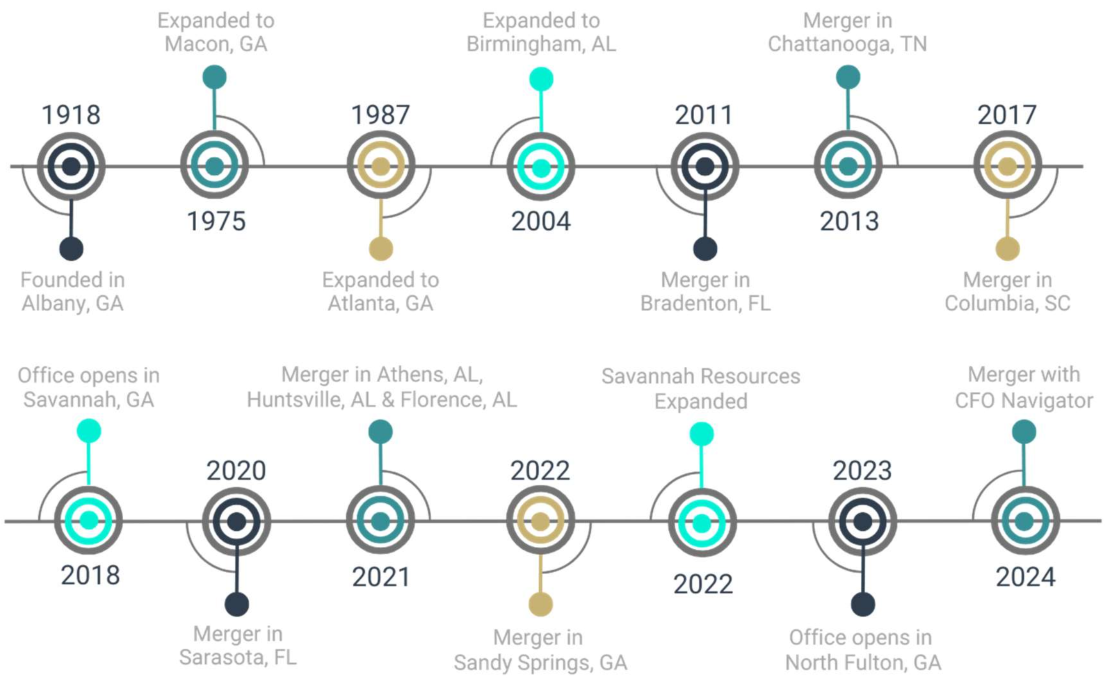
Qualifications and Expertise

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:

Profesional Staff by Level	Bradenton	Firm-Wide
Partners	8	81
Directors / Managers	13	172
Senior Associates	11	149
Associates	15	153
Total	47	555

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) Johnsonville
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

MAULDIN & JENKINS

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past five years:

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

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

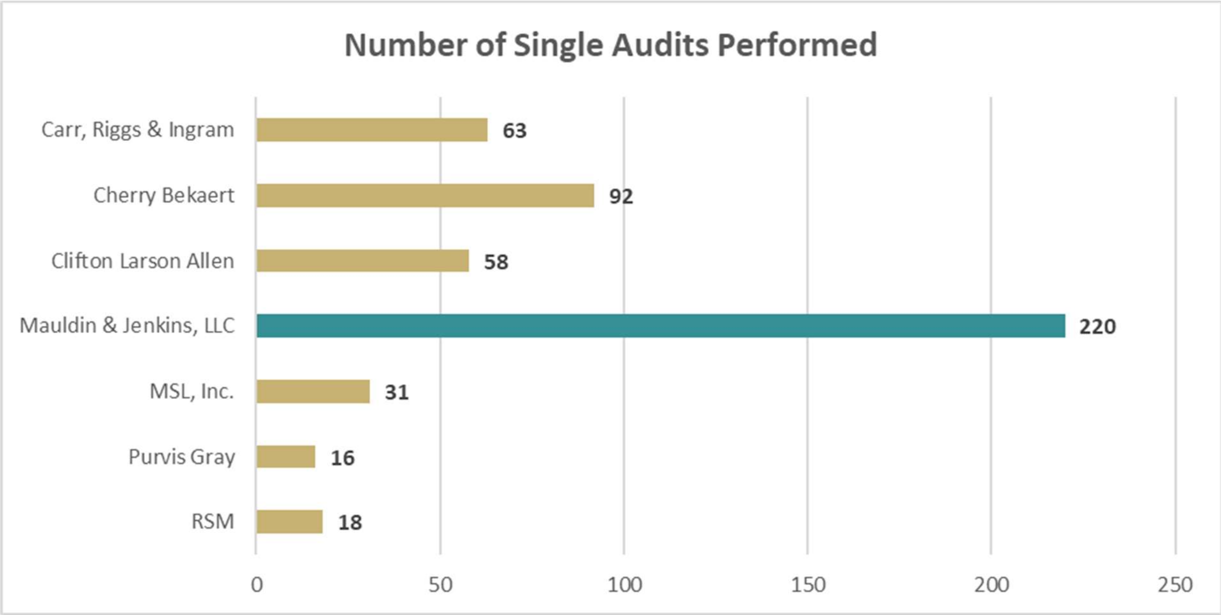
State Governmental Entities:
152) Ga. Environ. Fin. Auth.
153) Ga. Ports Authority

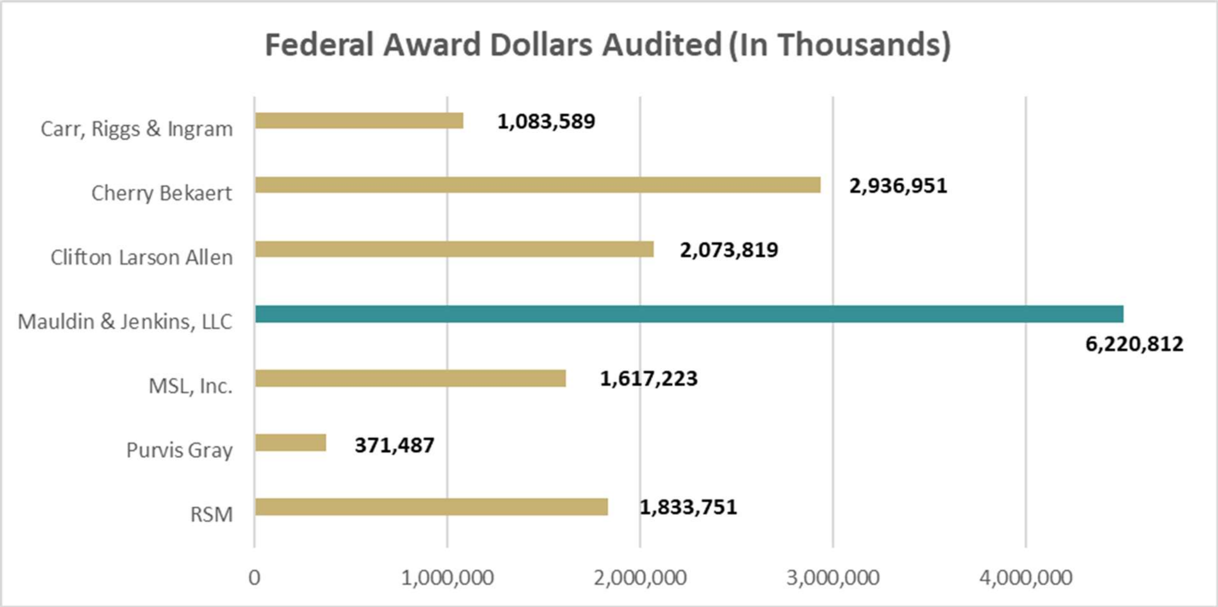
Other Governmental Entities:
154) Beaufort Jasper Water & Sewer Authority
155) Cape Fear Public Utility Authority
156) Central Savannah River Area Regional Comm.
157) Charleston Water System
158) Clayton County Water Authority
159) Cobb County - Marietta Water Authority
160) Emerald Coast Utilities Authority
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.

PBMares
CPAs and Consultants

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

PBMares

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 | 1.800.296.3710 | 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.

Ron DeSantis, Governor | Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AD0007585 | **EXPIRATION DATE: DECEMBER 31, 2025**

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

MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC
MAULDIN & JENKINS
200 GALLERIA PKWY SE SUITE 1700
ATLANTA GA 30339

ISSUED: 11/16/2023

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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 941-741-2255
Bradenton, Florida 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)

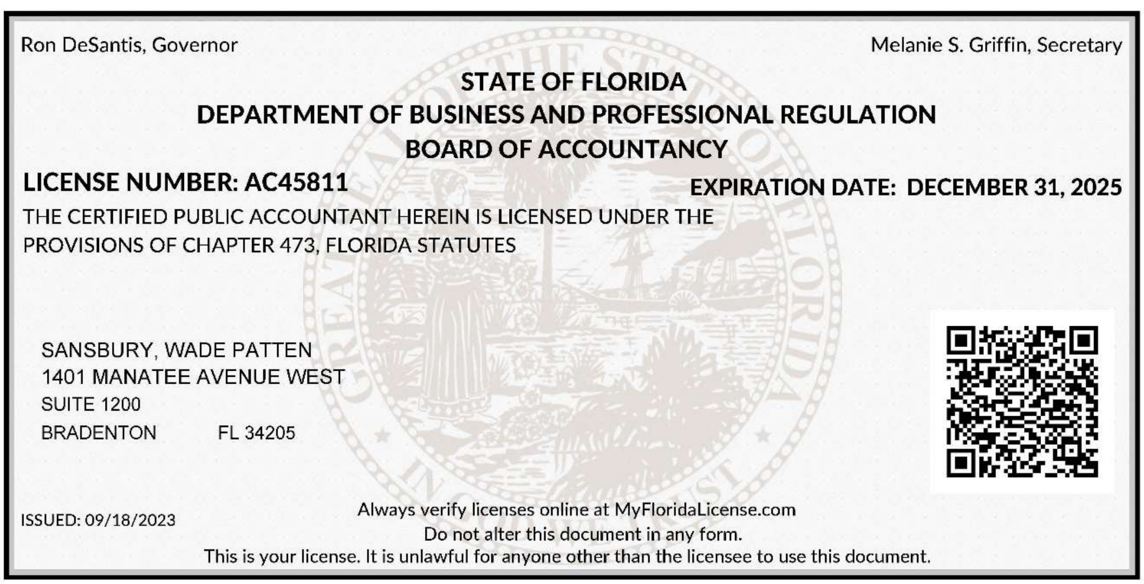
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

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 Firms 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 Axcess 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



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC45811

EXPIRATION DATE: DECEMBER 31, 2025

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

SANSBURY, WADE PATTEN
1401 MANATEE AVENUE WEST
SUITE 1200
BRADENTON FL 34205

ISSUED: 09/18/2023

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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 941-741-2213
Bradenton, Florida 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
2) Atlantis
3) Clewiston
4) Crystal River
5) Fernandina Beach
6) Hallandale Beach
7) Islamorada
8) Jupiter Inlet Colony
9) Jupiter Island
10) Lake Placid
11) Longboat Key
12) Marco Island
13) Naples
14) Palmetto
15) Plant City
16) Tarpon Springs
17) Tequesta
18) Wildwood
19) Winter Haven

Other Governmental Units

20) Tampa Bay Water
21) Hardee Co. Industrial Development Authority
22) South Florida Regional Transportation Authority
23) Lakeland Area Mass Transit
24) Captiva Erosion Prevention District
25) Citrus Co. Mosquito Control
26) Englewood Water District

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

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MAULDIN & JENKINS

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
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

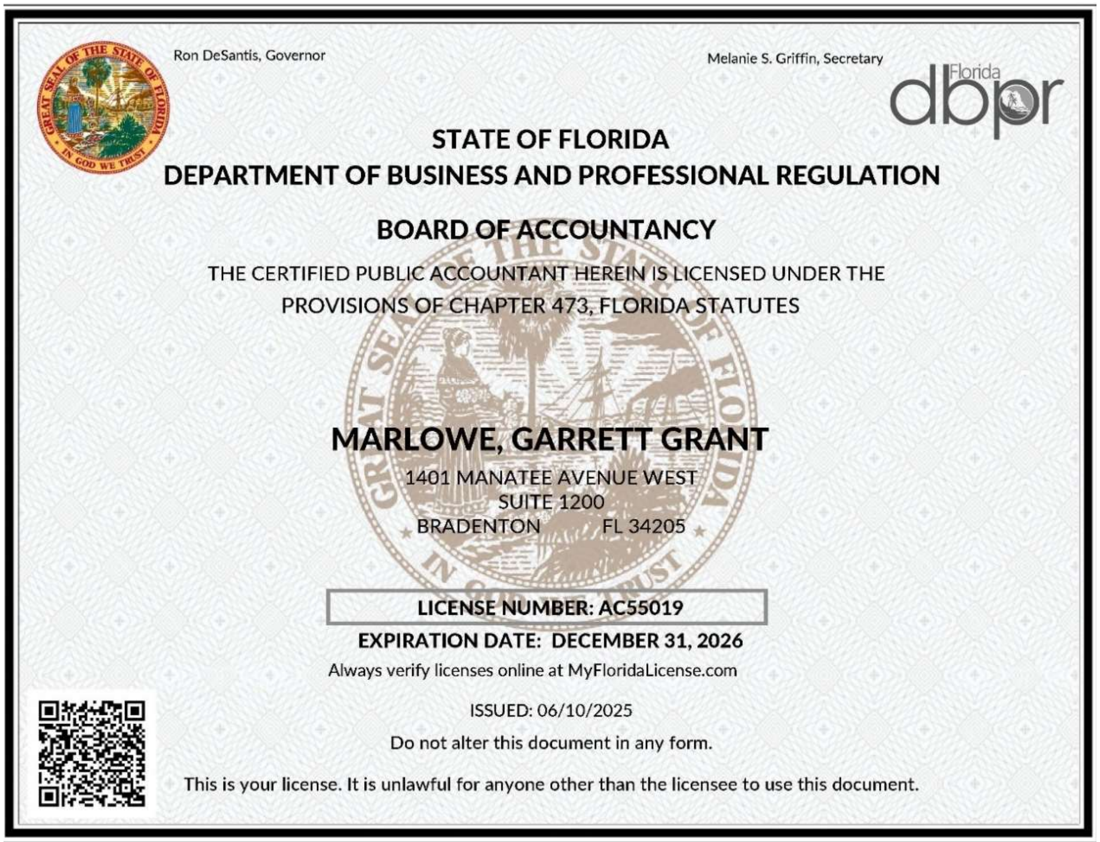
Professional Associations and Education

- 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



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

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

MARLOWE, GARRETT GRANT
1401 MANATEE AVENUE WEST
SUITE 1200
BRADENTON FL 34205

LICENSE NUMBER: AC55019

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 06/10/2025

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

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:	**Respective Services Provided:**
Austin, Texas	Zero Based Budgeting Assessment and Strategic Design
Charlotte County, Florida	Strategic Planning Assistance, and Utilities Dept. Assessments
DeKalb County, Georgia	Water/Sewer Utility Billing Assessment
Fort Lauderdale, Florida	Water/Sewer Utility Billing Assessment
New Orleans, Louisiana	Zero Based Budgeting Assessment and Strategic Design
Riverside County, California	Finance Function Assessment
Savannah, Georgia	Water/Sewer Utility Billing Assessment
School Districts:	
Chicago Public Schools	Service Delivery Model Assessment
DeKalb County (GA) Schools	Human Resources Assessment
	Human Resources Recommendation Implementation
Federal and State Government Entities:	
District of Columbia Employment Services Dept.	Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Florida Department of Management Services	Quality Assurance/Independent Verification and Validation Over SAP Implementation
Florida Turnpike Enterprise	Back-office Project Management Office (PMO)
Georgia Department of Administrative Services	Human Resources Function Market Scan
Georgia Department of Community Health	Finance Function Review
Georgia Department of Economic Development	Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Georgia Department of Labor	Back-office Assessment and Project Mgmt. Office Support
Georgia State Road and Tollway Authority	Agency Merger Assessment
	Cost Allocation Assistance
	Strategic Planning Assistance
Kentucky Transportation Cabinet	Revenue Control Manager
Puerto Rico Dept. of the Treasury	Finance Project Management Office
Texas Department of Transportation	Back-office SAP Implementation Support
Virginia Department of Transportation	Workforce Strategy Assessment
Special Purpose Entities:	
Atlanta Housing Authority	Human Resources Assessment and Optimization
Florida Healthy Kids (NFP)	Vendor Selection Assistance
University of Texas at San Antonio	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.

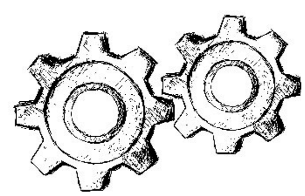
Segment I: Planning and Interim Procedures (Mid October)

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:

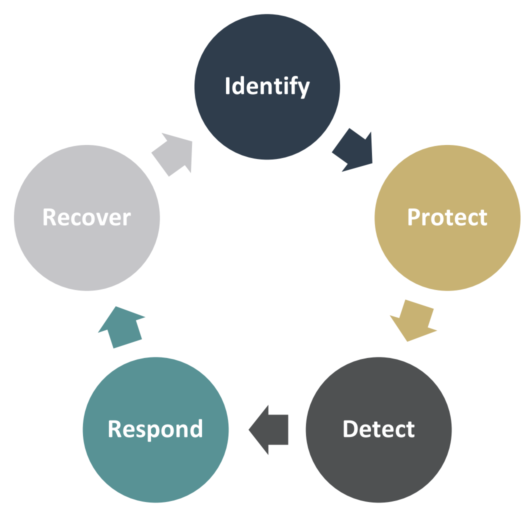
- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental IT Solutions

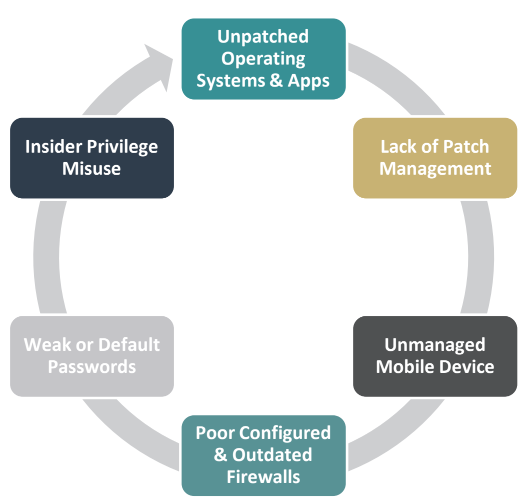
As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

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:

Strategy	***Transformation***	***Operational Efficiency and Effectiveness***	***Performance and Management***
Develop and define future visions, goals, and objectives.	*Allow for the successful change from current to desired environment or outcome.*	*Ensure business processes and service delivery are provided in a manner maximizing targeted goals.*	*Ensure outputs and outcomes are producing desired results.*

Required Forms

NON-COLLUSIVE AFFIDAVIT

PROJECT NUMBER: 2025-010

State of Florida
County of Manatee

Wade P. Sansbury, being first duly sworn, deposes and says that he/she is

Partner, the party making the fore-going submittal of qualifications or bid that such submittal (partner or officer of the Firm, etc)

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
County of Manatee

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.

Jacqualyn McGlaughlin *(Signature line for notary public)*

Jacqualyn McGlaughlin *(Name of notary type, printed or stamped)*

Administrative *(Title or rank)*

My commission expires: 7/12/2029

FLORIDA NOTARY ASSOCIATION SINCE 1976
Jacqualyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

Serial number, if any Comm# HH680862

1

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 Sansbury

(Signature)

Sworn to and subscribed before me this 4th day of September, 20 25.

Personally known X

Or Produced identification ____________

Notary Public – State of Florida

Jacqualyn McGlaughlin

My commission expires 7/12/2029

(Type of Identification)

FLORIDA NOTARY ASSOCIATION SINCE 1976

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

Jacqualyn McGlaughlin

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

2

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 X 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 X 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 X 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 X 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

Authorized Signature: ____________________ Date: September 4, 2025

Printed Name: Wade P. Sansbury

Company Name: Mauldin & Jenkins, LLC

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

____________________(Seal)

FLORIDA NOTARY ASSOCIATION SINCE 1919
Jacqualyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

By: Jacqualyn 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 (Initial) 1. Qualified small and minority businesses, and women's business enterprises, were, and will continue to be, placed on all of the Prime Contractor's solicitation lists.

WS (Initial) 2. The Prime Contractor solicited, and will continue to solicit, small and minority businesses, and women's business enterprises, when they were/are potential sources.

WS (Initial) 3. Based on the Prime Contractor's experience and expertise, the total requirements of 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 (Initial) 4. The Prime Contractor has and/or will establish delivery schedules that will encourage participation of small and minority business, and women's business enterprises.

WS (Initial) 5. The Prime Contractor has and/or will use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

WS (Initial) 6. I understand that if the Prime Contractor fails to submit this documentation required of these bid documents as attachments to this Affidavit of Compliance, that the Prime Contractor's bid will be considered non-responsive.

WS (Initial) 7. I affirm that all the documentation attached to this Affidavit of Compliance reflect true and accurate records that have not in any way been altered.

WS (Initial) 8. I understand that, should the Prime Contractor be the awarded the contract that this affidavit will continue to be considered binding for the duration of the project.

WS (Initial) 9. I understand that false statements on this Affidavit of Compliance may result in criminal prosecution for a felony of the third degree as provide for in §92.525(3), Florida Statues.

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	September 4, 2025
Signature	Date
Wade P. Sansbury	Partner
Printed Name	Official Title

Certificates of Insurance

ACORD®

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	NAIC #
INSURER A : AllAmerica Financial Benefits	41840
INSURER B : Hanover Insurance Company	524210
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Mauldin&Jenkins, LLC
200 Galleria Pkwy SE
Ste 1700
Atlanta GA 30339-5946

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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] 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/OP AGG	$ Included
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] 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)	$
								$
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE DED RETENTION $			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE	$ 5,000,000
							AGGREGATE	$ 5,000,000
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		W2AJ448906	07/01/2025	07/01/2026	[X] 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
B	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	CANCELLATION
Information Purposes 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 Matthew Wills

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

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

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : MSIG Specialty Insurance USA Inc.	34886
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED MAULJEN
Mauldin & Jenkins, LLC
200 Galleria Parkway, Suite 1700
Atlanta GA 30339-5918

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 / PRO-JECT / 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						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 Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (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

For Information 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

CKuehl

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

MAULDIN & JENKINS

www.mjcpa.com

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

CliftonLarsonAllen LLP
CLAconnect.com

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

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

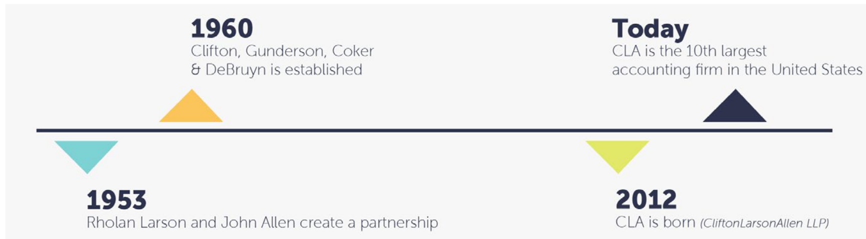
Table of Contents

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

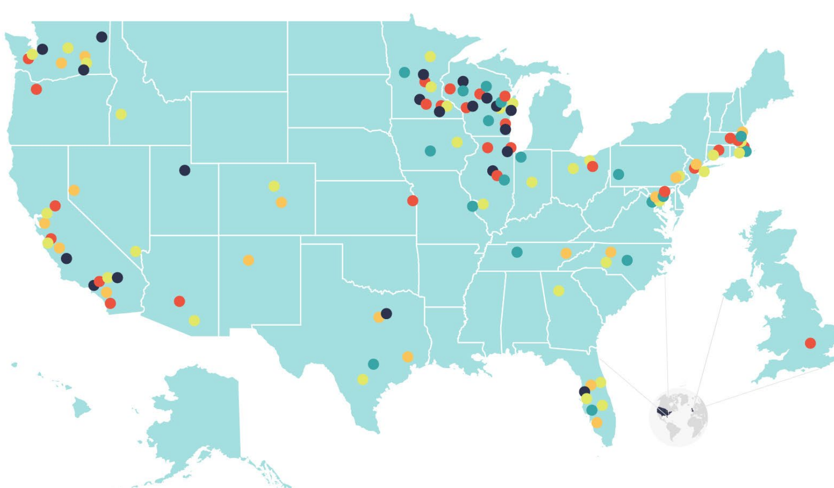
CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

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:

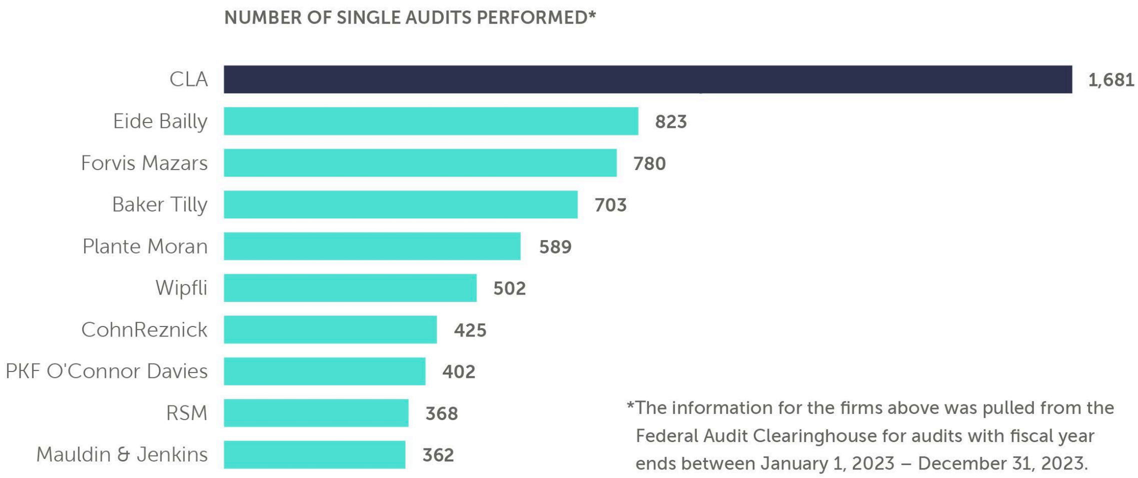
- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and 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.



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2023 – December 31, 2023.

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*.

Cherry Bekaert LLP
Your Guide Forward

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

Cherry Bekaert LLP
CPAs & Advisors

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

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

Florida dbpr

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

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.

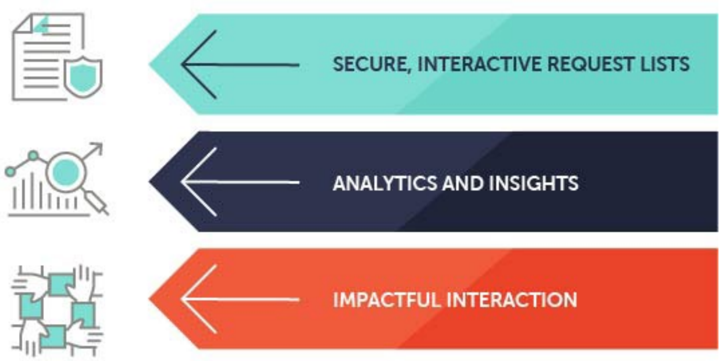
Please see the below chart for the level of staff and approximate number of hours to be assigned to each proposed phase:

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.

Microsoft® Teams — Our services approach focuses on impactful interactions. We've said goodbye to the days of setting up camp in our clients' conference rooms for weeks on end. We know our clients have organizations to run, so our interactions have purpose. To assist with communications when we are not onsite, we utilize tools such as Microsoft Teams, which allow for two-way screen sharing and video. We've found this helps reduce disruptions in our clients' environments while continuing to effectively communicate with each other.

Data analytics

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

Data analytics are utilized throughout our audit process, our **R**isk **A**ssessment, **D**ata **A**nalytics, and **R**eview ("RADAR") is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.

The phases in our data analytics process are as follows:

1. Planning

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

2. Expectations

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

3. Data acquisition

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

4. Technical data analysis

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

5. Interpret results and subsequent risk assessment

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

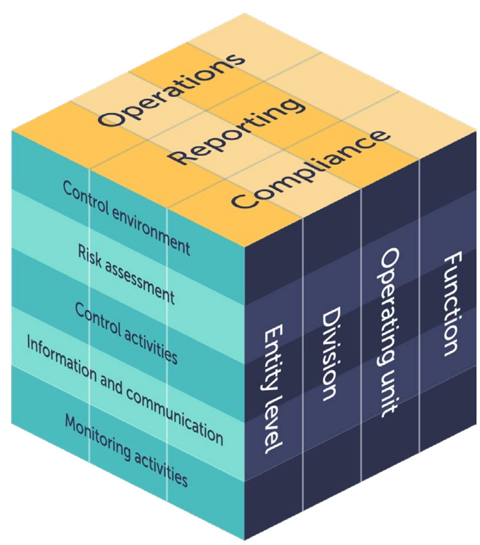
6. Response and document

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

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

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.

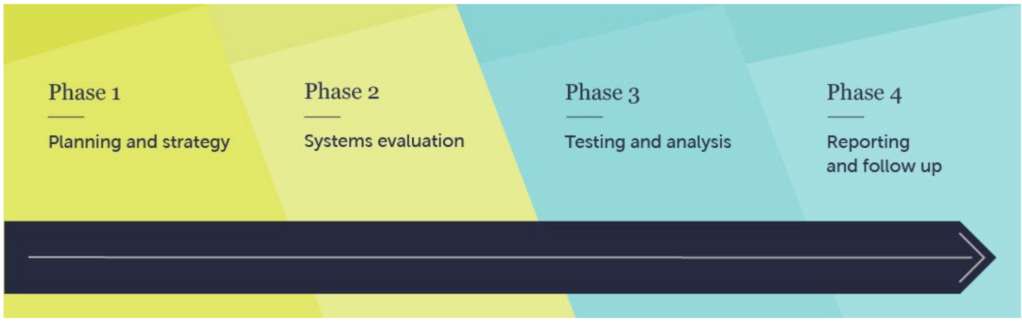
Insights through analytics

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.

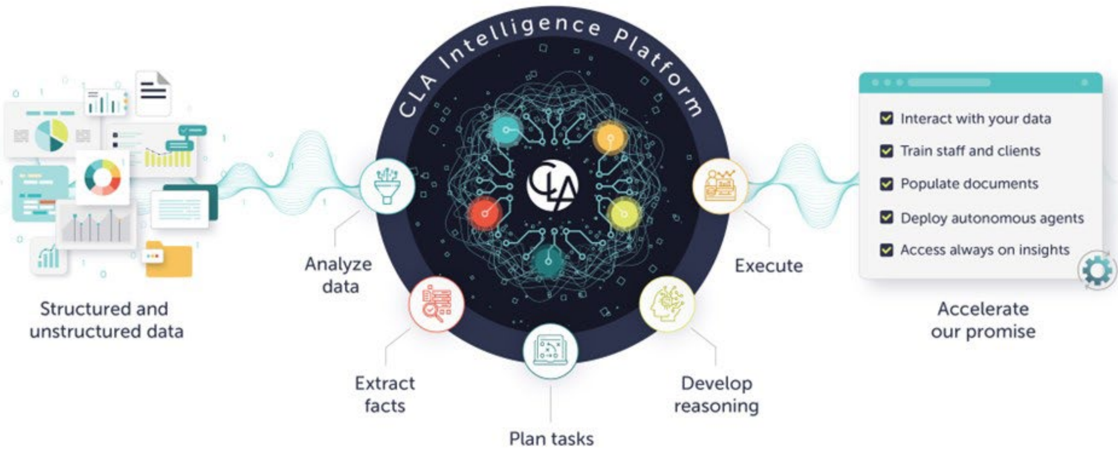
CLA has developed proprietary examination procedures and templates to facilitate compliance with all requirements within Section 218.39, Florida Statutes.

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 Statues 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 *Government Auditing Standards*; 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 *Government Auditing Standards*; 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 *Government Auditing Standards*; 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
Herons 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

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.

City Council Meeting
September 16, 2025

Action Item

COMMITTEE ITEMS 1.2

Discussion and possible action on recommending an auditing firm to City Council

Issue:

Background:

Attachment(s):
None

Fiscal Impact:

Staff Recommendation: