

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY
BOARD OF DIRECTORS MEETING
April 3, 2024

CONSENT AGENDA
ITEM 5

Award Contract for Professional Auditing Services

Recommended Action -

Motion to approve Professional Services Evaluation Committee recommendation and authorize the Executive Director to execute a contract for Professional Auditing Services with the highest ranked firm, Purvis Gray & Company, LLP.

In accordance with the Authority's Procurement Policy 3.1.3(3) and Florida Statute, Section 218.39, Requests for Proposals (RFP) were requested from Certified Public Accounting Firms interested in providing professional auditing services relative to the auditing of financial statements for the fiscal year ending September 30, 2024 through September 30, 2028. Three (3) RFP's were timely received by the March 6, 2024 submittal deadline and all were deemed responsive and were evaluated in accordance with the Authority's Procurement Policy.

On March 13, 2024, the Authority's Professional Services Evaluation Committee (PSEC) held a Public Meeting and reviewed the RFP's based on the Evaluation Criteria. At the conclusion of this meeting, the PSEC ranked Purvis Gray and Company, LLP the highest with the results shown in the table below.

Staff recommends that the Authority Board of Directors approve the PSEC ranking below and authorize the Executive Director to execute a contract for Professional Auditing Services with the highest ranked firm, Purvis Gray & Company, LLP. Contract duration will be five years, with option for two one-year extensions upon mutual agreement of the Parties. Services will begin upon execution of an agreement.

Rank	Firm	Location
1	Purvis Gray & Company, LLP	Sarasota, FL
2	Mauldin & Jenkins, LLC	Bradenton, FL
3	Marcum, LLP	Tampa, FL

Budget Action: None, funds for auditing services are in the FY 2024 Budget.

Attachments:

Tab A Notice of Intended Decision & Selection Committee Tabulation

Tab B Request for Proposals for Auditing Services

Tab C Proposals from the three firms listed above (electronic)

TAB A
Notice of Intended Decision & Selection Committee Tabulation

**NOTICE OF INTENDED DECISION FOR AWARD OF CONTRACT –
PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY
PROFESSIONAL AUDITING SERVICES**

Recommended Action - **Motion** to approve Professional Services Evaluation Committee recommendation and authorize the Executive Director to execute a contract for Professional Auditing Services with the highest ranked firm, Purvis Gray & Company, LLP.

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1	Purvis Gray & Company, LLP	Sarasota, FL
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3	Marcum, LLP	Tampa, FL

Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security requirement by law within the time allowed for filing a bond shall constitute a waiver of proceeding under chapter 120, Florida Statutes.

Posted: 3/14/2024


Peace River Manasota Regional Water Supply Authority
 Professional Audit Services: Request for Proposals
 PSEC Meeting: March 13, 2024 @ 9:00 AM
 9415 Town Center Parkway, Lakewood Ranch, FL 34202


Firm	Criteria						Totals
	1 (20 points)	2 (20 points)	3 (10 points)	4 (30 points)	5 (5 points)	6 (15 points)	(100 points)
Marcum	19	19	8	26	4	15	91
Mauldin & Jenkins	19.75	20	9	29	5	12	94
Purvis Gray & Company	20.00	20	10	30	5	15	100

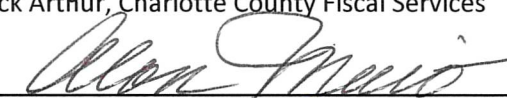
Criteria:


- 1 Firm Qualifications and Experience
- 2 Partner & Staff Experience & Qualifications
- 3 Similar Engagements with other Government Agencies
- 4 Audit Approach
- 5 Independence, License to Practice & Office Location Relative to Authority
- 6 Fee

Member Signatures:


 Comm. Mike Moran, Authority Board of Directors (Chair)


 Rick Arthur, Charlotte County Fiscal Services


 Al Maio, Kimley Horn


 Susan Flowers, Manatee County Clerk of Court

TAB B
Request for Proposals for Professional Auditing Services

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY
INFORMATION PACKAGE
for
PROFESSIONAL AUDITING SERVICES
REQUEST FOR PROPOSALS

The Peace River Manasota Regional Water Supply Authority (Authority) is requesting Proposals (RFP) from Professional Certified Public Accounting Firms (Firms) to provide usual and customary services relative to the **auditing of financial statements for the fiscal year ending September 30, 2024 thru September 30, 2028**. The contract for these services will include an option to renew for two (2) additional one (1) year periods. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth in financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of the federal Single Audit Act of 1984 as amended in 1996, U. S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, as applicable, and the Rules of the Auditor General for the State of Florida.

SCOPE OF SERVICES

The Authority is requesting Proposals (RFP) from Professional Certified Public Accounting Firms (Auditor) to provide usual and customary services relative to the auditing of financial statements for the fiscal year ending September 30, 2024 thru September 30, 2028. These audits are to be performed in accordance with the provisions contained in this request for proposals.

The Authority desires the auditor to perform a financial and compliance audit on the basic financial statements as required by Sections 11.45, 189.06 and 218.39, Florida Statutes, the Federal Single Audit Act and Florida Single Audit Act.

In addition to the audit of the basic statements, the Authority may require assistance for the drafting and formatting of the financial statements and footnotes which must conform to the provisions of GASB, and related requirements as noted above. This assistance will be provided as part of the engagement.

The Authority will also require the Auditor to attend a regularly scheduled Board of Directors meeting to discuss the audit, typically the first Wednesday of February. The Authority's typical audit schedule includes interim work completed in June/July, final audit work Nov/Dec, with final reports due to the Authority by February 28th.

Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the provisions of the Single Audit Act of 1984 as amended in 1996, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, as applicable, and the Rules of the Auditor General for the State of Florida.

Reports to Be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on the internal control over financial reporting.
3. A report on compliance and other matters.
4. Such reports as are required by OMB Circular A-133, as applicable, including, but not limited to:
 - a. Auditor's opinion on Schedule of Federal Awards, if applicable.
 - b. Auditor's opinion and reports on compliance and internal control and schedule of findings and questioned costs, along with any management letter.
 - c. Summary schedule of dispositions of prior audit findings.

Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Authority of the need to extend the retention period. The auditor will be required to make working papers available, upon requests, to the following parties or their designee:

1. Entities providing Federal or State Financial Assistance
2. U.S. general Accounting Office (GAO)
3. Parties designated by the federal or state governments or by the Authority as part of an audit quality review process.
4. Auditors of entities of which the Authority is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

AUTHORITY BACKGROUND

The Authority is a regional water supply authority that provides wholesale drinking water to its member counties and the City of North Port supporting the region's public health, safety, economy and quality of life.

The Authority is an independent special district created and existing pursuant to Chapter 373, Florida Statutes, and Chapter 163, Florida Statutes by an interlocal agreement executed between Charlotte, DeSoto, Manatee and Sarasota Counties. The interlocal agreement was most recently amended in 2005 (Second Amended Interlocal Agreement Creating the Peace River Manasota Regional Water Supply Authority; October 5, 2005).

The boundaries of the Authority consist of all of DeSoto, Manatee and Sarasota Counties and those parts of Charlotte County which are under the jurisdiction of the Southwest Florida Water Management District, a region of roughly 1,000,000 residents. The Board of Directors of the Authority consists of one representative of Charlotte County, DeSoto County, Manatee County and Sarasota County that is a commissioner on the board of county commissioners for each respective county. Each representative is appointed by and serves at the pleasure of their respective Board of County Commissioners. The Authority Board of Director's officers consist of a chair and vice chair. The Board of Directors is vested with all the powers of the Authority.

The Authority owns and operates the Peace River Facility located in southwest DeSoto County. The Peace River Facility is a 51 MGD (million gallons per day) surface water treatment facility utilizing the Peace River as a water source. Water is withdrawn from the Peace River in accordance with a withdrawal schedule established by the Southwest Florida Water Management District in a water use permit issued to the Authority to protect the downstream estuary and Charlotte harbor. The Authority owns and operates an off- stream reservoir system with 6.5 billion gallons of storage capacity and an Aquifer Storage and Recovery (ASR) system consisting of 21 ASR wells.

The Authority currently maintains a network of approximately 80 miles of transmission pipelines for delivery of treated drinking water to its member governments and customers. The Authority also has interconnects with other water systems: City of North Port Utilities and the City of Punta Gorda utilities. These interconnects are available to supply water in case of natural disaster, equipment maintenance or failure, resource stress or unforeseen or unplanned increase in water demand.

The Authority's 5-year Capital Improvement Program (CIP) and 20-year Capital Needs Assessment (CNA) identifies construction of additional supply sources and interconnecting pipelines to support regional reliability, provide supplies to meet growing needs, share resources to the benefit of all residents in the four- county service area, and ensure that public water supply is provided in an environmentally sustainable manner. The Authority's 5-year CIP currently totals \$815 million and the 20-year CNA, which includes the 5-year CIP, totals \$1.092 billion.

The Authority is a single Enterprise fund that is broken into two budgetary cost centers (administration & facility) which are combined for reporting purposes. The Authority follows the provisions of Governmental Accounting Standards Board (GASB) Statement Numbers 14 and 61, regarding the financial reporting entity and component units. Based on the criteria established in those standards, the Authority is a primary government with no component units. The Authority participates in the Florida Retirement System (FRS) and the Health Insurance Subsidy (HIS) defined benefit plan administered by Florida Division of Retirement.

The Authority's Master Water Supply Contract, bond documents and financial policies establish the conditions and charges related to water sales. The budget includes all anticipated revenue sources and expenditures including capital, operating, planning and administrative costs of the Authority for its projects and activities and is annually approved by the Authority Board of Directors during a public hearing.

The Water Rate is annually established by Resolution of the Authority for the sale of water and is

comprised of a Base Rate and Water Use Charge. The Base Rate is comprised of the debt and fixed costs of the Authority while the Water Use Charge is comprised of the variable costs associated with power, treatment chemicals and residual hauling. Through sound financial practices and conservative budgeting, the Authority has been able to maintain a stable water use charge for more than five years. Additional information regarding the Authority budgets, rates and charges as well as copies of the Authority’s Annual Comprehensive Financial Report (ACFR) may be found on the Authority website (www.regionalwater.org/business).

GENERAL PROJECT SCHEDULE

A summary schedule for this project is presented below. Dates may be changed at the discretion of the Authority.

<u>Milestone</u>	<u>Expected Completion Date</u>
(1) Advertise for RFP	02/05/2024
(2) Final Date for Questions	02/16/2024
(3) RFP Submittals Due to the Authority	03/06/2024
(4) PSEC (a) Meeting	03/13/2024
(6) Firm Selection	04/03/2024 (Board Action)

(a) PSEC = Professional Services Evaluation Committee. All PSEC meetings are publicly noticed.

The Authority reserves the right to delay scheduled dates if determined to be in the best interest of the Authority.

FIRM SELECTION PROCESS

Firm selection shall be performed in accordance with Section 3.1.3(3) of the Authority’s Procurement Policy as well as Section 218.391 (3)(a), Florida Statutes, that establishes required procedures for the selection of auditors to perform the annual financial audits required by Section 218.39, Florida Statutes and by Chapter 2005-32, Laws of Florida, that specify a consistent auditor selection process that requires the use of an audit committee, a request for proposal for the solicitation of necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The Authority’s Procurement Policy can be viewed in its entirety on the Authority’s website at www.regionalwater.org. A copy of the Authority’s standard audit services contract form is included in this information package. The audit services contract contains minimum insurance requirements that must be satisfied for the contract to be executed by the Authority. The contents of the RFP of the successful Firm will be incorporated into a written agreement in terms acceptable to the Authority at its absolute discretion. **By submitting an RFP, Firm agrees to all the terms and conditions of this Request for RFP and those included in the Authority’s standard audit services contract.** If Firm desires to propose a change to a term or condition of this Request for RFP or the Authority’s standard audit services contract, Firm must submit its request by submitting a question as provided for below.

After issuance of this Request for RFP, prospective Firms or their agents, representatives or persons acting at the request of such Firm are prohibited from contacting members of the Authority's Board of Directors and Executive Director or any member of a selection or negotiation committee concerning this issue until after the final recommendation is presented to the Board of Directors for approval or when the solicitation has been canceled or terminated. **Any questions concerning this Request for Statements of Qualifications must be presented in writing via email to procurement@regionalwater.org no later than 5:00 p.m. Eastern Standard Time on February 16, 2024, using "RFP Question: 'Audit Services'" as the subject line.** Firms are responsible for reviewing the Authority's website for the Authority's responses to any questions timely submitted.

PROPOSAL MINIMUM REQUIREMENTS

The Proposal must detail the Firm's recommended method to accomplish the tasks and requirements for successful completion of the Authority's Audit. In addition, the Proposal must include sufficient information to allow the Authority to evaluate the Firm's understanding, experience, and qualifications to perform the work.

The Proposal must include the following sections:

Background

This section must include the following as a minimum:

1. Legal name, address, phone number of Firm and e-mail of primary contact;
2. Principal office locations of submitting Firm;
3. Legal form of company, i.e., partnership, corporation, joint venture, (if joint venture, identify the members);
4. Copy of Florida Professional Licenses as applicable (business and/or individual);
5. A signed letter of transmittal briefly stating the proposer's understanding of work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and statement that the proposal is a firm and irrevocable offer for 120 days.
6. Disclosure of whether Firm currently audits Charlotte, DeSoto, Manatee, or Sarasota counties, or the City of North Port (Customers), in any way; and
7. Disclosure of any litigation Firm is involved in against any of the Authority Customers (listed above), either directly or retained for testimony and expertise on behalf of any other entity in litigation against the Authority or any of its Customers.

Technical Proposal

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Authority in conformity with the requirements of this request for proposals. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

This section must include the following as a minimum:

1. Independence & License to practice as a CPA in Florida

The firm should provide an affirmative statement that is independent of the Authority as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States.

An affirmative statement should also be included indicating that the firm and all assigned key professional staff are properly licensed CPA's in the State of Florida.

2. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk review or field reviews of its audits during the past five (5) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five (5) years with state regulatory bodies or professional organizations.

3. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisor and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and memberships in professional organizations relevant to the performance of this audit, experience with state and federal grant programs and information technology abilities.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Key personnel may not be changed without the express prior written permission of the Authority. However, in any case, the Authority retains the right to approve or reject any replacements.

4. Similar Engagements with Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours and the name and telephone number of the principal client contact.

5. Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. The proposal should also include an approach to the documentation and review of internal controls, approach of proposed staffing hours and an approach in sampling techniques and analytical procedures. The proposal should also include any special techniques the firm may employ and an indication of the frequency of progress reports and/or progress meetings the Authority can anticipate during the engagement.

6. Total All-inclusive Maximum Price

- a. The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, for every year of the 5 year engagement period plus the additional extension periods
- b. Rates for additional professional services.
If it should become necessary for the Authority to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on the engagement, then such additional work should be performed only if set forth in an addendum to the contract between the Authority and the Firm. Proposals should include a schedule of rates for potential additional professional services.
- c. Manner of payment
Progress payments will be made on the basis of hours' work completed during the course of the engagement in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of a calendar month.

Required Forms

The following forms must be included in this section:

- Proposer Guarantee (Appendix A)
- Proposer Warranties (Appendix B)
- Dollar Cost Bid Form (Appendix C)
- E-Verify Affidavit and Required Evidence
- Signed Sworn Statement under Section 287.133(3)(a), Florida Statutes, on Public Entity Crimes (below); and
- Reference Forms (List of three (3) client staff that the Authority can contact as references with respect to three of the Firm's Project Examples presented in this RFP)

The RFP shall be limited to no more than thirty (30) one-sided pages for all requested information described within the technical proposal section. All pages shall be standardized 8 ½ x 11 inches in size, margins not less than 1-inch, standard black text and minimum 12-point font size. Font on graphics may be reduced to 10-point font size.

Firms desiring to provide these services to the Authority must submit a single electronic file in searchable PDF format of their Proposal in accordance with the requirements contained in the information package via email to procurement@regionalwater.org, using "Response to RFP: Audit Services" as the subject line.

As a courtesy, the Authority will endeavor to provide an email acknowledgement usually sent within a few days after submission receipt (submissions received on the day of the deadline may not be acknowledged before the deadline or at all). It is the Firm's responsibility to confirm its submission (PDF file) has been received. The Authority can receive files up to 100 MB in size.

A Firm's RFP must be received no later than **10:00 a.m. Eastern Standard Time on March 6, 2024**, at the above referenced email address. The Authority will not be responsible for any lost or late arriving statement of qualifications sent electronically. Late submittals will not be opened or considered. RFPs that are incomplete, conditional, obscure, or do not conform to the requirements contained in this Request for Proposals may be rejected as nonresponsive at the sole discretion of the Authority. The Authority reserves the right to reject all responses and not grant any award resulting from this Request for Statements of Qualifications. The Authority also reserves the right to waive nonmaterial irregularities and technicalities and to re-advertise for an additional statement of qualifications. If awarded, no contract will be formed between the Firm and the Authority until an agreement is executed by both parties.

Upon submittal of its RFP, the Firm agrees to be bound by all terms and conditions of the Request for Proposals. Neither the Authority nor its representatives will be liable for any expenses incurred in connection with the preparation of a response to this Request for Proposals.

PROPOSAL EVALUATION CRITERIA

The following factors, with the weighting indicated, will be used to evaluate proposals:

<u>Criteria</u>	<u>Weighting</u>
1. Firm Qualifications & Experience	20 points
2. Partner & Staff Experience & Qualifications	20 points
3. Similar Engagements with other Government Agencies	10 points
4. Audit Approach	30 points
5. Independence, License to Practice & Office Location relative to Authority	5 points
6. Fee	15 points
TOTAL	100 points

By submitting an RFP, Firms certify they have sufficient availability with key staff to achieve the schedule submitted and, if selected to do so, can attend the presentation in-person on the scheduled date.

OTHER LEGAL MATTERS

- 1. Scrutinized Companies.** By submitting a response to this solicitation, respondent certifies that it is in compliance with Section 287.135, Florida Statutes. Respondent certifies that it is not on this list of Scrutinized Companies that Boycott Israel and is not engaged in a boycott of Israel. For contracts for goods or services of \$1 million or more, respondent certifies that (1) it is not on any of the following lists: Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector, or Scrutinized Companies that Boycott Israel, and (2) it is not engaged in business operations in Cuba or Syria. Respondent acknowledges the remedies provided in Subsection 287.135(5), Florida Statutes against anyone found to have submitted a false certification including civil penalties.
- 2. Public Entity Crimes.** Respondent understands the requirements of sections 287.132 and 287.133, Florida Statutes certifies that it is not on the convicted vendor list for public entity crimes maintained by the Florida Department of Management Services. Respondent certifies that it is in full compliance with sections 287.132 and 287.133, Florida Statutes and will notify the Authority if it becomes non-compliant.
- 3. E-Verify.** Section 448.095, Florida Statutes, requires that consultants, contractors, subconsultants, and subcontractors for a public agency must register with and use the E-Verify system to verify the work authorization status of all new employees. By submitting a response to this solicitation respondent certifies that it does not employ, contract with, or subcontract with any unauthorized aliens, is in compliance with section 448.095, Florida Statutes, and if selected, will comply with the requirements in the contract concerning E-Verify.
- 4. Responsible Vendor Determination.** Respondent is hereby notified that Section 287.05701 Florida Statutes provides that the Authority may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor and may not give preference to a vendor based on the vendor's social,

political, or ideological interests.

5. **Procurement Policy And Bid Protests.** Respondent is hereby placed on notice of the existence of the Authority Procurement Policy, December 2022 (or latest revision) (“Procurement Policy”) and is considered to be on constructive notice of all provisions contained in it. A copy is available at the Authority’s Administrative Office at 9415 Town Center Parkway, Lakewood Ranch, Florida 34202 and on the Authority’s website at www.regionalwater.org. The Authority will post the intended decision or Board decision on the Authority’s website at www.regionalwater.org. The Procurement Policy provides that Section 120.57(3), Florida Statutes, and Section 287.042(2)(c), Florida Statutes, are applicable to all protests to contract solicitations or awards. Failure to file a protest within the time prescribed in section 120.57(3), Florida Statutes, or failure to post the bond or other security requirement by law within the time allowed for filing a bond shall constitute a waiver of proceeding under Chapter 120, Florida Statutes.
6. **Public Records.** Once opened, all responses will become the property of the Authority and, at the sole discretion of the Authority, may not be returned to respondent. Any information, reports, or other materials given to, prepared, or submitted in response to this solicitation will be subject to the provisions of the Public Records Act, Chapter 119, Florida Statutes. Any respondent claiming that its response contains information that is exempt from Chapter 119, Florida Statutes, must clearly segregate and mark that specific information and provide the specific statutory citation for such exemption. Respondents are solely responsible for defending any claimed exemption from disclosure under Chapter 119, Florida Statutes. Subsection 119.071(1)(b), Florida Statutes, exempts sealed responses from inspection, examination, and duplication until such time as the Authority issues a notice of intended decision or within 30 days after opening the responses, whichever is earlier. This exemption is not waived by the public opening of the responses. **ANY QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THIS SOLICITATION MAY BE DIRECTED TO THE AUTHORITY’S PUBLIC RECORDS CUSTODIAN BY TELEPHONE AT (941) 316-1776, OR BY EMAIL AT PEACERIVER@REGIONALWATER.ORG, OR 9415 TOWN CENTER PARKWAY, LAKEWOOD RANCH, FLORIDA 34202.**
7. **Conflict of Interest.** To ensure compliance with Chapter 112, Florida Statutes, governing public officers and employees, all Firms must disclose in their Proposal the name of any officer, director, or agent who is also an employee of the Authority. Further, all Firms must disclose the name of any employee of the Authority who owns, directly or indirectly, an interest in the Firm’s or any of its subsidiaries.
8. **Discriminatory Vendor List.** Respondent is informed of the law set forth in Subsection 287.134(2)(a), Florida Statutes, including that an entity or affiliate who has been placed on the discriminatory vendor list maintained by the Florida Department of Management Services may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity and may not transact business with any public entity. By submitting a response, respondent certifies that it is not on the discriminatory vendor list.

Appendix A
Proposer Guarantees

1. The proposer certified it can and will provide and make available, at a minimum, all services set forth in the RFP Scope of Services.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

Appendix B
Proposer Warranties

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy and professional liability insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Authority.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

Appendix C
Schedule of All Inclusive Prices
For the Audit of the Fiscal Year 2024 – Fiscal Year 2028 Financial Statements

Total All Inclusive Price

2024	
2025	
2026	
2027	
2028	
Extension 1	
Extension 2	

Rates for Additional Professional Services

Staff Level	Hourly Rate
Partners	
Managers	
Supervisory Staff	
Staff Level	
Other (specify)	

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

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 PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY by _____
(Print individual's name and title)

for _____
(Print name of entity submitting sworn statement)

whose business address is _____

and (if applicable) its Federal Employer Identification Number (FEIN) is _____
(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:

a) A predecessor or successor of a person convicted of a public entity crime; OR

b) 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 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.)**

___ 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 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 THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND 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.

(Signature)

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this _____ day of _____, 20____ by _____(name of officer or agent, title of officer or agent) of _____(name of Firm company acknowledging), a _____(state or place of incorporation) corporation, on behalf of the corporation. He/she is personally known to me or has produced _____(type of identification) as identification.

Notary Public

Name typed, printed or stamped

My Commission Expires: _____

Contract Holder E-Verify Registration and Affidavit

As provided in Section 33 of the Agreement, pursuant to Section 448.095, Florida Statutes, beginning January 1, 2021, Firm shall register with and use the U.S. Department of Homeland Security's E-Verify system, (<https://e-verify.uscis.gov/emp>) to verify the work authorization status of all Firm employees hired on and after January 1, 2021. Additionally, Firm shall require all sub-firms performing work under this Agreement to use the E-Verify system for any employees hired on and after January 1, 2021. Firm must provide evidence to the Authority of compliance with Section 448.095, Florida Statutes, prior to entering the Agreement

Affidavit

I hereby certify that _____ (Contract holder) does not employ, contract with, or subcontract with any unauthorized aliens, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021, have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ (Contract holder) proof of registration in the E-Verify system is attached to this Affidavit.

Signature

Date

Print Name

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____, 20____ by _____ (name of officer or agent, title of officer or agent) of _____ (name of Firm company acknowledging), a _____ (state or place of incorporation) corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ (type of identification) as identification.

Notary Public

Name typed, printed or stamped

My Commission Expires: _____

SAMPLE PROFESSIONAL SERVICES AGREEMENT
(SEE ATTACHMENT)

Agreement for Financial Auditing Services

This Agreement for Financial Auditing Services is made by and between Peace River Manasota Regional Water Supply Authority, an interlocal government agency of the State of Florida existing under Sections 163.01 and 373.713, Florida Statutes (the “Authority”), and _____ (“Firm”), a corporation in the State of _____ authorized to do business in the State of Florida (“Agreement”).

Background

- A. The Authority desires to retain the Firm to provide financial auditing services as described in **Exhibit A**, Scope of Services (“Services”).
- B. The Authority has selected the Firm in accordance with the RFP for Auditing Services dated _____ (the “RFP”), the Authority’s procurement policy, and applicable Laws.
- C. The Firm desires to provide the services required by the Authority as described in this Agreement.

Terms and Conditions

- 1. **Background, Exhibits, and Documents.** The background provided above and the following exhibits which are attached, are part of this Agreement. The Information Package and the Firm’s submittals provided in response to the solicitation for the Services are also part of this Agreement as well as any related Work Orders that may be executed by the parties.

Exhibit A – Scope of Services

Exhibit B – the Firm’s response to the 2024 RFP for Audit Services

Exhibit C – Authority Resolution 2018-01 Resolution Establishing Per Diem and Travel Expenses

Exhibit D – Insurance Requirement

Exhibit E – Certificate of Insurance

- 2. **Definitions.** The following terms used in this Agreement have the following meanings:
 - 1.1. Agreement – This written document, as it may be amended from time to time and all incorporated documents.
 - 1.2. Law – All laws, statutes, rules, regulations, ordinances, codes and/or orders applicable to the Services including Auditor General Rules.
 - 1.3. Services – The services described in **Exhibit A**, as well as all obligations, duties and responsibilities required of the Firm under this Agreement. The term “Services” also includes all Additional Services which may be subsequently authorized in writing by the Authority.

- 1.4. Additional Services – Subject to paragraph 10 of this Agreement, any services that are authorized by the Authority in a written amendment after this Agreement is executed.
2. **Effective Date and Term.** This Agreement will become effective on the last date all the parties have executed it, as demonstrated by the date under the signatures on the signature page and will remain effective for five years unless it is sooner terminated as provided in this Agreement. The parties may agree in writing to extend the term for two additional one-year periods.
3. **Compensation.** For the timely and proper performance of the Services, the Authority will pay the Firm the compensation set forth in **Exhibit B, the RFP.**
4. **The Firm's Representations and Warranties.** The Firm represents and warrants to the Authority as follows:
 - 4.1. **Conducting Business in Florida.** the Firm is duly authorized to conduct business in the State of Florida.
 - 4.2. **Authority.** the Firm has the full power and authority to execute and deliver this Agreement and to incur and perform the obligations provided for herein, all of which have been duly authorized by all proper and necessary actions of the governing entity of the Firm.
 - 4.3. **Accuracy of Response.** All information provided by the Firm in response to the solicitation was true and accurate when the Firm submitted it to the Authority and has not materially changed as of the Effective Date of this Agreement.
 - 4.4. **Understanding of Agreement.** The Firm has familiarized itself with and understands this Agreement, the Services, the Law, and all conditions that may affect the Firm's performance of this Agreement.
 - 4.5. **Laws.** The Firm will maintain all licenses or permits required by Law for the performance of the Services and will comply with all Laws in effect at the time of the execution of this Agreement and at the time of performance of the Services.
 - 4.6. **Expertise.** The Firm has special expertise in the type of professional services to be provided under this Agreement and the Firm acknowledges that such representations were a material inducement to the Authority to enter into this Agreement with the Firm.
 - 4.7. **Valid Agreement.** This Agreement is a valid, binding, and enforceable obligation of the Firm, and does not violate any law, rule, regulation, contract, or agreement otherwise enforceable by or against the Firm except as it may be limited by bankruptcy, insolvency, reorganization, or other similar laws affecting the rights of creditors generally.

- 4.8. Scrutinized Companies.** The Firm certifies that it is in compliance with section 287.135, Florida Statutes and that it is not on this list of Scrutinized Companies that Boycott Israel and is not engaged in a boycott of Israel. For contracts for goods or services of \$1 million or more, the Firm certifies that (1) it is not on any of the following lists: Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in Iran Terrorism Sectors, or Scrutinized Companies that Boycott Israel, (2) is not engaged in a boycott of Israel and (3) it is not engaged in business operations in Cuba or Syria. The Firm acknowledges the remedies provided in subsection 287.135(5), Florida Statutes against anyone found to have submitted a false certification including civil penalties.
- 4.9. Public Entity Crimes.** the Firm understands the requirements of sections 287.132 and 287.133, Florida Statutes and is not on the convicted vendor list for public entity crimes maintained by the Florida Department of Management Services. the Firm is in full compliance with sections 287.132 and 287.133, Florida Statutes, will remain in compliance with them throughout the term of this Agreement, and will notify the Authority if it becomes non-compliant.
- 4.10. E-Verify.** The Firm is in compliance with section 448.095, Florida Statutes. As required by subsection 448.095(5)(a), Florida Statutes, the Firm has registered with and uses the E-Verify System to verify the work authorization status of all newly hired employees. As required by subsection 448.095(5)(b), F.S. the Firm must require any subcontractors to provide the Firm with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. the Firm shall maintain a copy of such affidavit for the duration of this Agreement.

5. The Firm's Responsibilities.

- 5.1. Performance of Services.** The Firm shall perform the Services upon the terms and conditions set forth in this Agreement and upon any terms required under any government funding agreement.
- 5.2. Standard of Performance.** The Firm shall perform the Services in a timely and professional manner in accordance with applicable professional standards consistent with that level of care and skill ordinarily exercised by other competent professionals with expertise in the type of services required in this Agreement practicing under similar conditions at the same time and locality. The Firm has represented to the Authority that the Firm has expertise and experience in the type of services to be rendered hereunder and that such representation was a material inducement to the Authority to enter into this Agreement with the Firm.
- 5.3. Changes.** The Firm shall immediately notify the Authority if anything changes regarding the Firm's representations and warranties contained in this Agreement.
- 5.4. Resources.** The Firm shall secure and maintain an adequate and competent staff of professionals and resources required to perform the Services.

5.5. Key Personnel. The Firm must not remove any key personnel or Subcontractors assigned to provide Services without the prior written approval of the Authority. All key personnel will be available for the Services on a full-time basis, except as otherwise expressly approved in writing by the Authority. Such key personnel are as follows:

5.6. Objectionable Employees. If at any time during the term of this Agreement the Authority notifies the Firm in writing that any of the Firm's employees or the employees of any Subcontractor are objectionable to the Authority, the Firm shall remove or have the Subcontractor remove the objectionable employee from providing Services and not reemploy the objectionable employee on any portion of the Services.

5.7. The Firm's Representative. The Firm will designate in writing a single representative with the authority to transmit instructions, receive information, interpret, and deliver the Firm's policy and decisions related to the Services and bind the Firm with respect to any matter arising out of or relating to this Agreement.

5.8. Status Reports and Inspections. The Firm shall routinely and continuously advise the Authority of the status of the work performed by the Firm. The Firm shall maintain documents obtained or generated under this Agreement and make them available upon request by the Authority during the term of this Agreement and for seven years after its termination.

5.9. No Discrimination. the Firm shall comply with Title VII of the Civil Rights Act of 1964, as amended, and the Florida Civil Rights Act of 1992. the Firm will not discriminate in any form or manner against its employees or applicants for employment on the basis of race, color, national origin, religion, sex, age, handicap, or marital status. Further, the Firm shall comply with all applicable rules, regulations or executive orders promulgated to give effect to the Civil Rights Act of 1964, as amended.

5.10. Notice of Claims. The Firm shall immediately notify the Authority if it becomes aware of any circumstances which may reasonably give rise to any claim against the Authority related to the Services performed under this Agreement.

5.11. No Conflicts of Interest. The Firm is not under contract and will not contract for or accept employment for the performance of any work or services with an individual, business, corporation, or government unit that would create a conflict of interest in the performance of its obligations under this Agreement.

6. Authority's Responsibilities.

6.1. Applications for Payment. The Authority will review and consider, in a reasonably prompt and thorough fashion, all applications for payments, reports, schedules,

estimates, proposals or other documents presented to the Authority by the Firm and will inform the Firm of the Authority's decisions or otherwise take appropriate action within a reasonable time to not unreasonably delay the Services of the Firm.

6.2. Authority's Representative. The Authority will designate in writing a single representative with authority to transmit instructions, receive information and interpret and deliver the Authority's policy and decisions pertinent to the Services.

7. Change of Plan.

7.1. Authority's Right. The Authority has the absolute right to terminate, suspend, or amend the Services at any time and for any reason, and such action on its part will not be deemed a default or breach of this Agreement. Any such termination, suspension, or amendment will be in writing.

7.2. Remedies. If the Services is entirely or partly suspended for one or more periods of time the Firm will have no claim for compensation for the suspended period(s). Upon resumption of the Services, the Firm shall resume the Services until the Services are completed in accordance with this Agreement, and the time for completion of the Services which were suspended will be extended for the period of the suspension.

8. Termination of Agreement.

8.1. Authority Termination for Convenience. The Authority has the right to terminate this Agreement, in whole or in part without cause upon written notice to the Firm. In such event, the Firm's sole and exclusive recovery against the Authority will be limited to that portion of the Firm's compensation earned to the date of termination, together with any costs reasonably incurred by the Firm that are directly attributable to the termination. The Firm will not be entitled to any further recovery against the Authority, including, but not limited to, anticipated fees or profits on Services not required to be performed. The Authority in its sole discretion will determine that portion of the compensation earned for any incomplete Services based upon the ratio of such part of the Services completed relative to the entire Services. Termination without cause will be effective upon delivery of written notice to the Firm.

8.2. Termination by the Firm. If the Authority violates any provision of this Agreement, and if the violation continues for 60 days after the Firm has delivered written notice of the violation, then the Firm may, without prejudice to any other right or remedy, terminate or cancel this Agreement by giving the Authority 14 days written notice of termination. In the event of any such termination by the Firm, the Firm's sole and exclusive remedies against the Authority will be limited to those set forth in paragraph 8.1 above.

8.3. Delivery of material after termination. Within 10 days after any termination of this Agreement, the Firm shall deliver to the Authority all papers, drawings, models, and other material prepared by and for the Firm with respect to the Services.

9. **Waiver.**

9.1. **Acceptance of Final Payment.** the Firm's acceptance of final payment constitutes a full waiver of all claims by the Firm against the Authority arising out of and relating to this Agreement or otherwise related to the Services, except those previously made in writing and identified by the Firm as unsettled at the time it submits its invoice for final payment. Neither the acceptance of the Services nor any payment by the Authority will be deemed to be an acceptance of defective or incomplete Services or waiver of any of the Authority's rights against the Firm.

9.2. **Non-enforcement.** Non-enforcement of any provision of this Agreement by either party will not constitute a waiver of that provision nor will it affect the enforceability of that provision or the remainder of this Agreement.

10. **Additional Services.**

10.1. **Notice to Authority.** If the Firm is of the opinion that any services the Authority directs it to perform are beyond the Scope of the Services under this Agreement, the Firm shall, within seven business days of such direction, notify the Authority in writing of its opinion. The Authority shall, within 10 business days after receipt of such notification, determine whether such service is beyond the scope of this Agreement and constitutes Additional Services. If the Authority determines that such service does constitute Additional Services, it will provide extra compensation to the Firm based upon the rates and terms provided in **Exhibit A**.

10.2. **Claims against the Authority.** In the event of claims by others against the Authority in connection with the Services, the Firm shall provide the Authority such technical assistance that the Authority may request. Such assistance shall constitute Additional Services, unless such claims are caused by the failure of the Firm, its agents, employees or Subcontractors to comply with the terms and conditions of this Agreement or otherwise perform their duties under this Agreement.

11. **Assignment.** The Firm must not sublet, assign, or transfer this Agreement or any Services without the prior written consent of the Authority, which consent may be withheld in the Authority's sole discretion.

12. **Indemnification.** The Firm shall indemnify and hold harmless the agency, and its officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Firm and other persons employed or utilized by the Firm in the performance of this Agreement.

13. **Insurance Requirements.** The Firm must maintain, during the entire term of this Agreement, insurance in the kinds and amounts provided in **Exhibit D** with a company or companies authorized to do business in the State of Florida. the Firm must not commence work under this Agreement until the Authority has received acceptable certificates of

insurance showing evidence of such coverage. The amounts and types of insurance must be appropriate for the services being performed by the Firm and its employees and agents and must conform to the minimum requirements of this paragraph. the Firm's Certificates of Insurance are attached as **Exhibit E**.

14. Documents and Data.

14.1. All final documents that are required by Florida Law to be endorsed and are prepared by the Firm in connection with the Services must bear the endorsement of a person in the full employment of the Firm or duly retained by the Firm and duly licensed in the appropriate professional category.

14.2. The Firm and its employees and Subcontractors must not make any statements, press releases or public releases concerning this Agreement or its subject matter or otherwise disclose or permit to be disclosed any of the data or any other information obtained or furnished in compliance with this Agreement, except as required by Law or at meetings where representatives of the Authority are present, without the Authority's prior written consent. The Firm will not publish, copyright, or patent any of the data furnished or developed with respect to the Services without first obtaining the Authority's written consent, as all such rights are the property of the Authority.

15. Audit Rights. The Firm shall keep all books, records, files, plans, drawings, and other documentation, including all electronically stored items, which concern or relate to the Services hereunder (collectively referred to herein as "Records") for a minimum of seven years from the date of expiration or termination of this Agreement or as otherwise required by Law, which ever date is later. the Authority, or any duly authorized agents or representatives of the Authority, will have the right to audit, inspect and copy all or such Records as often as they deem necessary during any such period of time. This right to audit, inspect and copy the Records shall include all Records of Subcontractors.

16. Public Records.

16.1. Duty to Maintain and Provide Records. the Firm shall keep and maintain all public records required to perform services under this Contract as required by Chapter 119, Florida Statutes. All analyses, data, documents, models, modeling, reports, and tests performed or utilized by the Firm will be made available to the Authority upon request and are considered public records in accordance with Chapter 119, Florida Statutes, unless they are exempt under the Law.

16.2. IF THE FIRM HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE FIRM'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE AGENCY'S CUSTODIAN OF PUBLIC RECORDS

**AT PHONE (941) 316-1776;
EMAIL – PEACERIVER@REGIONALWATER.ORG;
OR MAIL – 9415 TOWN CENTER PARKWAY,
LAKEWOOD RANCH, FLORIDA 34202.**

- 16.3. Post Contract Responsibilities.** Upon completion of this contract, the Firm shall keep and maintain, at no cost, to the Authority, all public records produced under this Agreement in the possession of the Firm or shall transfer them to the Authority. If the Firm transfers all public records to the Authority, the Firm shall destroy any duplicate public records. If the Firm keeps and maintains public records after completion of the contract, the Firm shall meet all legal requirements for retaining public records including the rules and retention schedules adopted by the Division of Library and Information Services of the Department of State under Section 119.021(2)(a), Florida Statutes. All records stored electronically must be provided to the Authority upon request from the Authority in a format that is compatible with the information technology systems of the Authority.
- 16.4. Exempt Records.** the Firm shall ensure that public records that are exempt from public records disclosure are not disclosed except as authorized by law during the term of this Agreement and following its completion if the Firm does not transfer the records to the Authority.

17. Miscellaneous Provisions.

- 17.1. Entire Agreement.** This written document constitutes the entire agreement between the parties hereto and the Agreement may not be amended or modified except in writing duly executed by the party against whom such an amendment or modification is sought to be enforced.
- 17.2. Successors.** the Authority and the Firm each hereby binds itself, its successors, assigns, and legal representatives to the other.
- 17.3. No Third-Party Beneficiaries.** The rights and obligations in this Agreement inure solely to the parties hereto (their successors, assigns and legal representatives) and no other party will have any rights or obligations under or by virtue of this Agreement.
- 17.4. Applicable Law and Venue.** This Agreement will be governed by and construed under the laws of the State of Florida. Venue for any action under state law arising under this Agreement will be in the Twelfth Judicial Circuit of Florida. Claims justiciable in federal court will be in the Middle District of Florida.
- 17.5. Notices.** All notices or other communications permitted or required under this Agreement must be in writing and must be sent to the party at that party's address set forth below or at whatever other address the party specifies in writing. Notices must be personally delivered, sent by certified or registered mail, or sent by

overnight courier, postage prepaid. or sent to all email addresses listed below for each party.

If to the Authority:

_____,
Name Title

Peace River Manasota Regional Water Supply Authority
9415 Town Center Parkway
Lakewood Ranch, Florida 34202

Email #1: _____

Email #2: _____

Email #3: _____

If to the Firm:

Email #1: _____

Email #2: _____

Email #3: _____

- 17.6. No Construction Against Drafting Party.** Each party acknowledges that it has carefully reviewed and understands this Agreement and has had an opportunity to review it with counsel of its choosing. This Agreement will not be construed more strongly against any party, regardless of who drafted or prepared it.
- 17.7. Interpretation.** All words used herein in the singular extend to and include the plural, and the use of any gender extends to and include all genders. Unless the context requires otherwise: The term “include” contemplates “including but not limited to.” The terms “hereof,” “herein,” “hereunder” and similar terms in this Agreement refer to this Agreement as a whole and not to any particular provision of this Agreement.
- 17.8. Headings.** The captions and headings herein are for convenience of reference only and in no way define or limit the scope or content of this Agreement or in any way affect its provisions. Unless otherwise indicated, references to paragraphs include all subparts.
- 17.9. Time is of the Essence.** Time is of the essence of this Agreement and each of its provisions.

- 17.10. Survival.** All express representations, indemnifications, or limitations made or given in this Agreement shall survive its completion or termination for any reason.
- 17.11. Severability.** If any term of this Agreement is for any reason invalid or unenforceable, the rest of the Agreement remains fully valid and enforceable.
- 17.12. Independent Contractor.** The Firm is retained by the Authority only for the purposes and to the extent set forth in this Agreement, and its relationship with the Authority during the term of this Agreement will be that of an independent contractor. The Firm will have the discretion, subject to the requirement that it perform the services required hereunder competently and professionally in accordance with the applicable professional standards and otherwise comply with the terms of this Agreement, to select the means and methods of performing such services.
- 17.13. Waiver of Jury Trial.** To the extent permitted by applicable law, the Firm and the Authority irrevocably waive any right to trial by jury in any legal proceeding arising out of or relating to this Agreement or any of the transactions contemplated by it. Neither the Authority nor the Firm or any successor thereof will seek a trial by jury in any action or proceeding (whether at law or in equity, whether direct or collateral, whether in contract or in tort) arising out of or related to this Agreement or the relationship created by it. Neither the Authority nor the Firm shall seek to consolidate any action or proceeding in which trial by jury has been waived with any other action or proceeding in which a jury trial cannot be or has not been waived.

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The parties have caused their duly qualified representatives to execute this Agreement on the dates set forth below.

Witnesses:

Signature

Print name

Print title

Date

Signature

Print name

Print title

Date

Attest:

Signature

Print name

Print title

Date

Approved as to legal sufficiency:

Douglas P. Manson, General Counsel

The Firm:

Firm Name

Signature

Print name

Print title

Date

**Peace River Manasota Regional Water
Supply Authority:**

Signature

Print name

Print title

Date

Exhibit A
Scope of Services

The Authority desires the auditor to perform a financial and compliance audit on the basic financial statements as required by Sections 11.45, 189.06 and 218.39, Florida Statutes, the Federal Single Audit Act and Florida Single Audit Act.

In addition to the audit of the basic statements, the Authority may require assistance for the drafting and formatting of the financial statements and footnotes which must conform to the provisions of GASB, and related requirements as noted above. This assistance will be provided as part of the engagement.

The Authority will also require the Auditor to attend a regularly scheduled Board of Directors meeting to discuss the audit, typically the first Wednesday of February. The Authority's typical audit schedule includes interim work completed in June/July, final audit work Nov/Dec, with final reports due to the Authority by February 28th.

Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the provisions of the Single Audit Act of 1984 as amended in 1996, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, as applicable, and the Rules of the Auditor General for the State of Florida.

Reports to Be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on the internal control over financial reporting.
3. A report on compliance and other matters.
4. Such reports as are required by OMB Circular A-133, as applicable, including, but not limited to:
 - a. Auditor's opinion on Schedule of Federal Awards, if applicable.
 - b. Auditor's opinion and reports on compliance and internal control and schedule of findings and questioned costs, along with any management letter.
 - c. Summary schedule of dispositions of prior audit findings.

Exhibit B

Response to 2024 RFP for Audit Services

Exhibit C

Authority Resolution 2018-01 Resolution Establishing Per Diem and Travel Expenses

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

Resolution 2018-01

RESOLUTION ESTABLISHING PER DIEM AND TRAVEL EXPENSES

WHEREAS, the Peace River Manasota Regional Water Supply Authority (Authority), was created pursuant to Section 373.1962, Florida Statutes, now found in Section 373.713, Florida Statutes, and Section 163.01, Florida Statutes; and

WHEREAS, Section 112.061, Florida Statutes, establishes per diem and travel expenses of public officers, employees, and authorized persons; and

WHEREAS, the Authority meets the definition of a “public agency” under Section 112.061, Florida Statutes; and

WHEREAS, Section 112.061(14)(a)4., Florida Statutes, allows special districts to establish rates by the enactment of a resolution that may vary from the per diem rate or mileage rate provided in the statute; and

WHEREAS, the Authority approved Resolution 2005-09 establishing per diem and travel expenses on November 2, 2005; and

WHEREAS, the Authority finds that the meal allowance and mileage reimbursable rates established in 2005 are now inadequate for the purpose for which they were intended and should, therefore, be revised; and

WHEREAS, the meal allowance rates for federal employees, as annually published by the U.S. Government Services Administration (GSA), and the Internal Revenue Service (IRS) mileage reimbursement rate for use of a privately-owned vehicle are hereby deemed reasonable and adequate as such rates are current and take into account regional cost differences.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY, THAT:

Section 1. The above recitals are true and correct, and are fully incorporated herein.

Section 2. Resolution 2005-09 is repealed and rescinded.

Section 3. The meal allowance rates shall be the rates established by the GSA based on the location of the work activity, as updated annually on October 1.

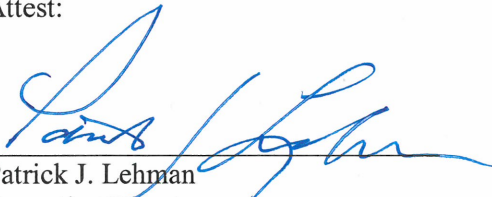
Section 4. The mileage reimbursement rate shall be the “standard mileage rate for business use of a vehicle” established by the IRS, as updated annually on January 1, or as otherwise adjusted from time to time by the IRS.

Section 5. The revised meal allowance and mileage reimbursement rates shall immediately take effect and shall adjust in accordance with this Resolution without further action of the Board of Directors.


Section 6. All other paragraphs of Section 112.061, Florida Statutes, shall remain in effect regarding per diem and travel expenses of public officers, employees, and authorized persons of the Authority.

Duly passed on this Second day of February 2018 by the Board of Directors of the Peace River Manasota Regional Water Supply Authority in Arcadia, Florida.

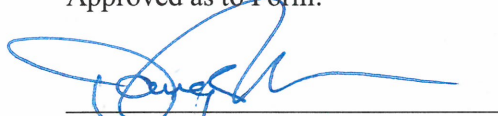
Attest:


Patrick J. Lehman
Executive Director

Peace River Manasota Regional
Water Supply Authority


Commissioner
Chairman

Approved as to Form:


Douglas Manson
General Counsel for Peace River Manasota
Regional Water Supply Authority

BOARD APPROVED

FEB - 2 2018

**Peace River Manasota
Regional Water Supply Authority**

Exhibit D
Insurance Requirements

The Firm shall purchase and maintain professional liability insurance with respect to the performance of services being performed under this Agreement in accordance with rule 61H1-26.002, Florida Administrative Code, except that the Firm may not submit a signed waiver of limitation on liability that is otherwise authorized by rule 61H1-26.002, Florida Administrative Code. Professional liability insurance shall be maintained in full force and effect through the end of one (1) calendar year following the term of this Agreement. The professional liability insurance policy shall be endorsed to provide for renewals through said one (1) calendar year, or if the current policy is not renewed, to provide for an extended reporting period on the existing policy through said one (1) calendar year.

Exhibit E
Certificate of Insurance

TAB C
Proposals for Professional Auditing Services

MARCUM
ACCOUNTANTS ▲ ADVISORS



**Peace River
Manasota**
Regional Water Supply Authority



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

Professional Auditing Services

March 6, 2024

Moises D. Ariza, CPA, CGMA, Partner
201 East Kennedy Blvd., Suite 1500 | Tampa, FL 33602
Phone: 813.397.4815 x39612
moises.ariza@marcumllp.com



March 6, 2024

Peace River Manasota Regional
Water Supply Authority
9415 Town Center Pkwy
Lakewood Ranch, FL 34202

Marcum LLP ("Marcum" or the "Firm") is pleased to respond to the RFP to provide professional auditing services for Peace River Manasota Regional Water Supply Authority (the "Authority").

As outlined in our proposal, we will perform usual and customary services relative to the auditing of financial statements for the fiscal year ending September 30, 2024 through September 30, 2028. The contract for these services will include an option to renew for two (2) additional one (1) year periods. We commit to perform the work within the time period defined in the request for proposal. Marcum is independent of the Authority as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the Authority to develop a strong partnership.

For 70 years, Marcum, **as a National Top 12 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

▶ SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR

In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. **At a national level, we provide services to more than 300 government entities.** We have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance.

▶ TRANSITION EXPERIENCE

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant local government experience, we offer you a different look at your systems with no pre-disposition to those systems.

▶ SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES

Our local-office approach provides the personal service and timely communication of a small firm with access to the resources and capabilities of a large firm, resulting in the Authority receiving the best of both worlds. We have approximately 350 associates in our Florida offices, **located in Tampa**, West Palm Beach, Fort Lauderdale, and Miami.

▶ SPECTRUM OF SERVICES

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



► **EXPERIENCED TEAM**

We have assembled a dedicated team whose skills and experience match the requirements of the Authority. The proposed client service and audit engagement partner, Moises D. Ariza, CPA has extensive experience in performing audits of government entities. All decisions that affect the planning, execution, and completion of the proposed audit will be made by Mr. Ariza. His vast experience serving Florida government entities brings a wealth of knowledge and allows us to be more efficient and effective to the Authority. He will be supported by a quality control director and team resource, Beila Sherman, CPA; IT risk audit partner, Joe Layne, CISA; audit senior manager, Scott Montgomery, CPA; audit senior, Elda Santoro, CPA; and audit staff.

► **AUDIT QUALITY**

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

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

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

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

► **PROACTIVE COMMUNICATION & PARTNERSHIP**

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

Marcum is independent of the Authority, as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

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

Sincerely,



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

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY



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PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

FIRM BACKGROUND

- ▶ **Firm Information** – The proposed client service and audit engagement partner, Moises D. Ariza, will be the Authority’s primary contact throughout the audit. Please refer to **page ii** for Mr. Ariza’s contact information. For the Firm’s address, phone number, and legal information, please refer to **Tab 2: Firm Qualifications and Experience**.
- ▶ **Principal Office Location** – The Florida Region of Marcum includes offices in Tampa, Fort Lauderdale, Miami, and West Palm Beach. The audit will be performed and staffed from our Tampa office located at **201 East Kennedy Blvd, Suite 1500, Tampa, FL 33602**.
- ▶ **Florida Professional Licenses** – For all Florida professional business and individual licenses, please refer to **Appendix F**.
- ▶ **Letter of Transmittal** – Refer to **pages i-ii** for the Firm’s signed letter of transmittal.
- ▶ **Client Disclosure** –
 - ▶ Marcum LLP confirms we do NOT audit any of the following entities: Charlotte, DeSoto, Manatee, or Sarasota counties, or the City of North Port (Customers).
- ▶ **Litigation Disclosure** – Refer to **Tab 2** for Firm information regarding government litigation and disciplinary actions.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

TAB 1: INDEPENDENCE & LICENSE TO PRACTICE IN FLORIDA

INDEPENDENCE

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

We affirm Marcum LLP is independent of the Authority as defined by Generally Accepted Auditing Standards and *Government Auditing Standards* issued by the Comptroller General of the United States.

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

LICENSE TO PRACTICE IN FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.



All key team members assigned to this engagement are licensed to practice in the State of Florida. Each individual on the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. Refer to Appendix F for all applicable licenses.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

TAB 2: FIRM QUALIFICATIONS AND EXPERIENCE

FIRM OVERVIEW



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

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

Headquartered in New York City, Marcum has 48 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in Tampa, Fort Lauderdale, Miami, and West Palm Beach. The audit will be performed and **staffed from our Tampa office located at 201 East Kennedy Blvd, Suite 1500, Tampa, FL 33602**. All audit team members are full-time employees. We have a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide.

The size of our Florida team is as follows:

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



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

CLIENT-DRIVEN

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

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

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

IT RISK AND ASSURANCE

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



Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of “digital insecurity”, which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently. **As a result of our robust expertise, in 2019 and 2022,** Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable, and sustainable practices.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

ROBOTIC PROCESS AUTOMATION

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



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

GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014.



Marcum serves more than 300 government clients at a national level and 40 government clients in Florida. One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

MARCUM LABS

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



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

SECURE DIGITAL COLLABORATION

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

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

INTERCONNECTED SERVICES

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

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



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

EXPERIENCE SERVING THE PUBLIC SECTOR



GOVERNMENT SERVICES

For over 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 300 government entity audits, 400 employee benefit plan audits, and 200 Single Audit engagements.

The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 96, Subscription-Based Information Technology Arrangements and GASB Statement No. 94, Public-Private and Public-Public Partnerships.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.



RESOURCES FOR OUR GOVERNMENT CLIENTS



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

FEDERAL OR STATE DESK REVIEWS OR FIELD AUDITS

There are no actions as a result of any federal or state desk reviews or field audits to Marcum or its auditors of government entities during the past five (5) years. There has been no disciplinary action taken nor pending against Marcum or any of the professional staff during the past five (5) years with the State Board of Accountancy or the Auditor General or any other regulatory bodies.

GOVERNMENT LITIGATION AND DISCIPLINARY ACTIONS

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

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

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

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

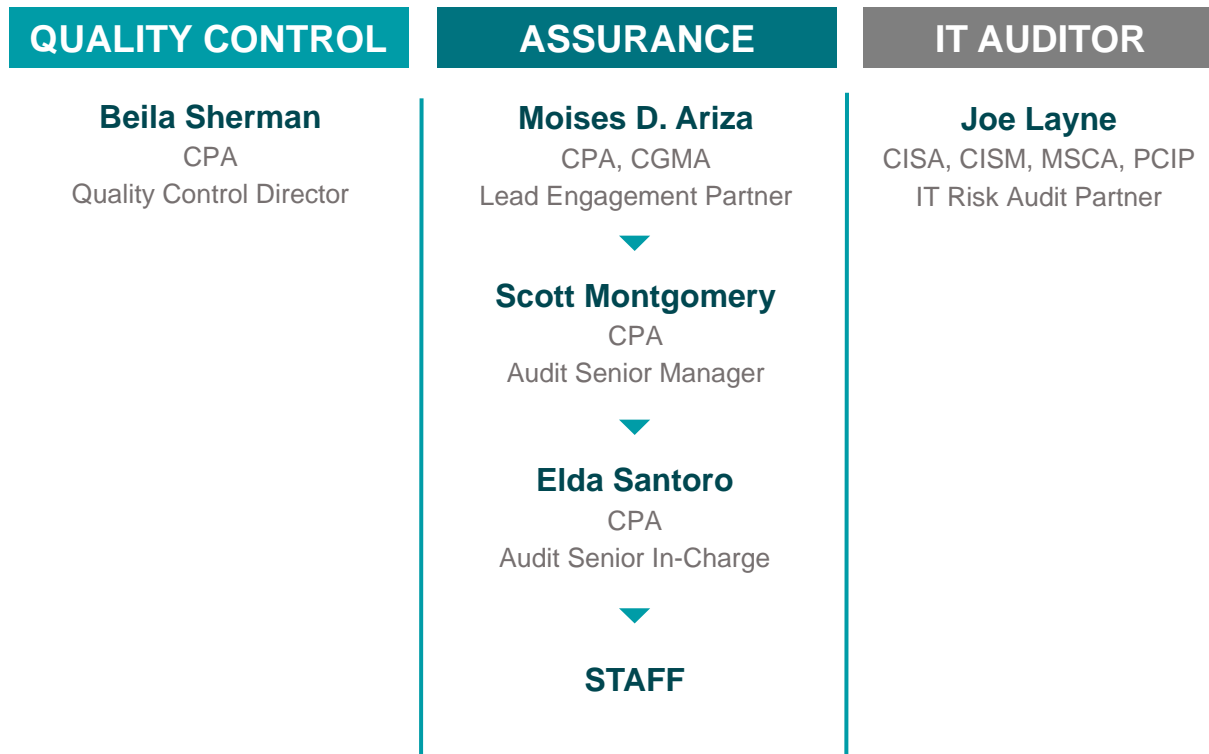
TAB 3: PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

AUDIT TEAM

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

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

ENGAGEMENT TEAM STRUCTURE



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

MOISES D. ARIZA, CPA, CGMA

PARTNER ▶ ASSURANCE SERVICES

▶ moises.ariza@marcumllp.com



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

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

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

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

Professional & Civic Affiliations

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

Awards & Accolades

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

Articles, Seminars & Presentations

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

CPE Hours (two years)

Government	145
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>205</u>

PRACTICE FOCUS

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

INDUSTRY FOCUS

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

EDUCATION

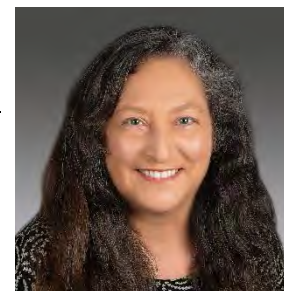
- Bachelor of Accounting – Florida International University
- Master of Accounting – St. Thomas University

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

BEILA SHERMAN, CPA

QUALITY CONTROL DIRECTOR ► ASSURANCE SERVICES

► beila.sherman@marcumllp.com



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

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

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

Professional & Civic Affiliations

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

Articles & Presentations

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

CPE Hours (three years)

Government	168
Ethics	8
Other (Accounting, Auditing, Technical and Behavioral)	<u>40</u>
Total	<u>216</u>

PRACTICE FOCUS

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

INDUSTRY FOCUS

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

EDUCATION

- Bachelor of Business Administration, Mount Saint Vincent University

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

JOE LAYNE, CISA, CISM, MSCA, PCIP

PARTNER ► ADVISORY SERVICES

► joe.layne@marcumllp.com

Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 19 years across external Big Four Audit, Internal Audit and Information Technology.



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

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

Professional & Civic Affiliations

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

Professional Designations

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

CPE Hours (three years)

Government	39
Other (Accounting, Auditing, Technical and Behavioral)	89
Total	<u>128</u>

PRACTICE FOCUS

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

INDUSTRY FOCUS

Government Agencies
Nonprofit Organizations
Public and Private Companies
Healthcare Organizations

EDUCATION

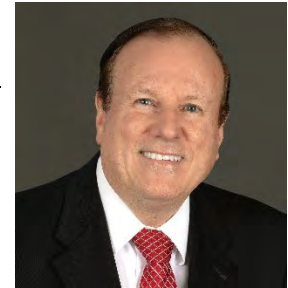
Bachelor of Science,
Information Studies,
Florida State University

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

SCOTT MONTGOMERY, CPA

SENIOR MANAGER ► ASSURANCE SERVICES

► scott.montgomery@marcumllp.com



Scott Montgomery is a senior manager in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Mr. Montgomery works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses.

Mr. Montgomery’s public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, private companies, real estate companies and a variety of nonprofit entities including social service agencies, religious organizations, schools, and private foundations.

Additionally, Mr. Montgomery has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

Professional & Civic Affiliations

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

CPE Hours (three years)

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

PRACTICE FOCUS

- Internal Audits
- Assurance Services
- Government & Municipal

INDUSTRY FOCUS

- Local Governments
- Nonprofit Organizations
- Special Districts
- Real Estate

EDUCATION

- Bachelor of Accounting
- St. Mary’s University
- Master of Taxation
- Baylor University

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

ELDA SANTORO, CPA

SENIOR ► ASSURANCE SERVICES

► elda.santoro@marcumllp.com



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

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

PRACTICE FOCUS

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

INDUSTRY FOCUS

Nonprofit Organizations
Local Governments
Governmental Pension Plans

EDUCATION

Bachelor of Accounting,
La Salle University

Partial Listing of Clients:

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

CPE Hours (three years)

Government	69.25
Other (Accounting, Auditing, Technical and Behavioral)	<u>15.00</u>
Total	84.25

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

MARCUM TEAM EXPERIENCE – PARTIAL LIST

1.) Broward County

- ▶ Broward County (IT Dept.)
- ▶ City of Deerfield Beach
- ▶ City of Deerfield Beach CRA
- ▶ City of Fort Lauderdale Police and Firefighters Retirement System
- ▶ City of Hollywood
- ▶ City of Hollywood CRA
- ▶ City of Hollywood GERS
- ▶ City of Pompano Beach Police and Firefighters Retirement System
- ▶ City of Sunrise

2.) Miami-Dade County

- ▶ City of Florida City
- ▶ City of Florida City CRA
- ▶ City of Hialeah
- ▶ City of Homestead
- ▶ City of Homestead CRA
- ▶ City of Miami Firefighters & Police Officers Retirement Trust
- ▶ City of Sunny Isles
- ▶ Miami-Dade County (WASD)
- ▶ Miami Police Relief and Pension Fund
- ▶ The Children's Trust of Miami-Dade County
- ▶ Town of Bay Harbor Islands
- ▶ Town of Bay Harbor Islands ERS
- ▶ Town of Surfside
- ▶ Town of Surfside Employees' Retirement Plan
- ▶ Village of Palmetto Bay

3.) Palm Beach County

- ▶ City of Boca Raton
- ▶ City of Boca Raton CRA
- ▶ City of Boca Raton ERP
- ▶ City of Boca Raton GERS
- ▶ City of Boca Raton Police and Firefighters Retirement System
- ▶ City of Boynton Beach
- ▶ City of Delray Beach
- ▶ City of Palm Beach Gardens
- ▶ East Central Regional Wastewater Treatment Facilities Operations Board
- ▶ Healthy Start Coalition of Palm Beach County
- ▶ Loxahatchee River Environmental Control District
- ▶ Northern Palm Beach County Improvement District
- ▶ Palm Beach County Housing Finance Authority
- ▶ South Central Regional WW Treatment and Disposal Board
- ▶ The Children's Services Council of Palm Beach County
- ▶ Town of Jupiter
- ▶ Town of Palm Beach
- ▶ Town of Palm Beach Retirement System
- ▶ Village of Palm Springs
- ▶ Village of Royal Palm Beach
- ▶ Village of Wellington

4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

6.) Lee County:

- ▶ City of Fort Myers

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

STAFF DEVELOPMENT

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

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

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

TAB 4: SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

The following represents several engagements similar to the engagement described in the RFP performed in the last five (5) years by Moises D. Ariza, the designated audit partner. **Marcum served as the lead auditor for the following engagements.**

1. Florida Keys Aqueduct Authority

1100 Kennedy Drive, Key West, FL 33040
Cindy Kondziela, Director of Finance
ckondziela@fkaa.com
305-295-2234

Services: Financial Audit and Single Audit

Term: September 30, 2012 to Current

Total Hours: 600

2. East Central Regional Wastewater Treatment Facilities Operation Board

401 Clematis Street, West Palm Beach, FL 33401
Karen Malcolm, Controller
kmalcolm@wpb.org
561-822-1354

Services: Financial Audit

Term: September 30, 2020 to Current

Total Hours: 300

3. Miami-Dade County Water & Sewer Department

3071 SW 38 Avenue, Suite 403, Miami, FL 33146
Josephine Barrios, CPA, Controller
Josephine.Barrios@miamidade.gov
786-552-8935

Services: WASD Financial Audit and Single Audit

Term: September 30, 2007 to Current

Total Hours: 900

4. South Central Regional WW Treatment and Disposal Board

1801 North Congress Avenue, Delray Beach, FL 33445
Beatrice Good, Finance Administrator,
bgood@scrwwtp.org
561-272-7061 Ext. 303

Services: Financial Audit

Term: September 30, 2022 to Current

Total Hours: 200

5. Loxahatchee River District

2500 Jupiter Park Dr, Jupiter, FL 33458
Kara D. Fraraccio, CPA, Director of Finance & Administration
kara.fraraccio@lrecd.org
561-401-4095

Services: Financial Audit

Term: September 30, 2023 to Current

Total Hours: 275

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

TAB 5: AUDIT APPROACH

PROJECT APPROACH & PHILOSOPHY

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

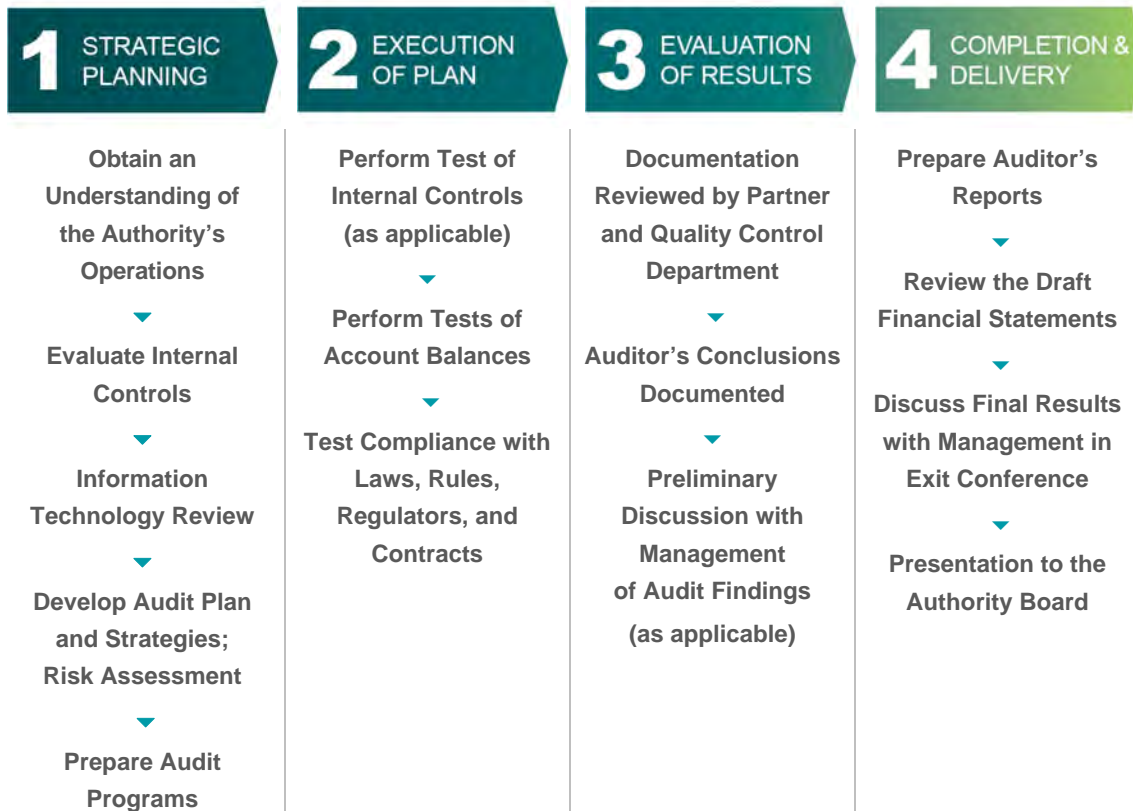
WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the Authority’s team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

PHASE I: STRATEGIC PLANNING

PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the Authority, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

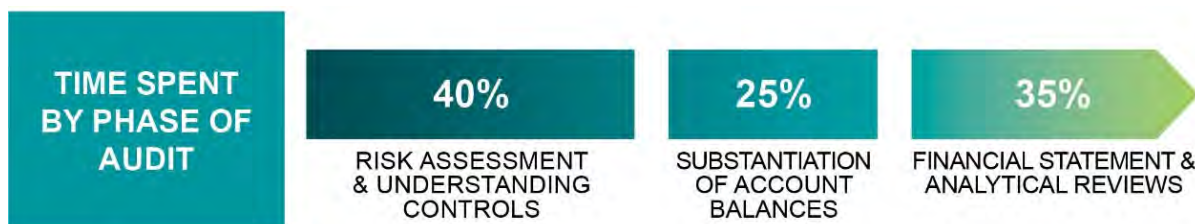
- ▶ Review the current regulatory and statutory compliance requirements within which the Authority operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the Authority Commission as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Re-evaluation of Authority provided major fund determination worksheet;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the Authority's personnel.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

RISK-BASED AUDIT TECHNOLOGIES

The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;
- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.



Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients. We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the Authority.

SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas

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Suggested basic procedures for enterprise funds, subject to change based on the auditor's risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule and consider the reasonableness of usage.
For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
 - Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months' cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization. Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work in the past three years and, in fact, have had many positive comments about the excellent quality of our audit files. With this experience, we are able to provide a robust amount of knowledge as it relates to the Authority and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

In general, Single Audit procedures may include:

- ▶ Identify the Authority's major programs to be tested and reported on for compliance.
- ▶ Identify the compliance requirements applicable to each major program.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

- ▶ Determine which of the compliance requirements identified could have a direct and material effect on each major program.
- ▶ Consider relevant portions of the Authority’s internal control over compliance for each direct and material compliance requirement for each major program.
- ▶ Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- ▶ Consider indications of fraud.
- ▶ Consider indications of abuse.
- ▶ Consider subsequent events.
- ▶ Form an opinion about whether the Authority complied with the direct and material compliance requirements.
- ▶ Perform follow-up procedures on previously identified findings.

PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Manager & IT Risk Audit Partner	Audit Senior In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	10	15	30	35	90
Phase 2: Execution of Audit Plan	5	10	25	30	70
Phase 3: Evaluation of Audit Results	5	10	25	30	70
Phase 4: Reporting	10	25	10	0	45
Total Hours	95	60	90	95	275

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Note: In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the Authority will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. The above schedule does not include the first year “transition hours” which we intend to absorb.

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the Authority, is the basis of the auditor’s identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. As such, related Single Audit hours will vary on an annual basis.

SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the Authority’s procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary. We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

ANALYTICAL PROCEDURES

Tasks to be performed in Phase II of Marcum LLP’s Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
 - Preliminary expectations based on budgets and forecasts.
 - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

COMMUNICATION AND PLANNING

Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.



INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

Our approach includes review of IT general controls as follows:

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- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans
- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function

When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analysis) to extract and summarize computerized financial data files. These programs provide an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria.
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal Entries Testing

PHASE III: EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings. Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

PHASE IV: REPORTING

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures.

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Upon receipt of the draft Annual Comprehensive Financial Report (ACFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the Authority's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by Government Auditing Standards and OMB Uniform Guidance.

This conference also provides the Authority with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

MANAGEMENT LETTER

The Firm will prepare a management letter for the Authority to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the Authority. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the Authority.

			
<ul style="list-style-type: none"> ▶ Understanding your organization ▶ Risk assessment ▶ Testing internal controls as applicable 	<ul style="list-style-type: none"> ▶ Operational and technology efficiencies ▶ Best practices 	<ul style="list-style-type: none"> ▶ Tax compliance ▶ Implementation of new accounting standards 	<ul style="list-style-type: none"> ▶ Year-round communication with management ▶ Communications with your governance

PROJECT TIMELINE

Marcum is committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the Authority. Marcum LLP is available to commence the audit as soon as notification of award has been issued. Each of the following will be completed as stipulated by the RFP:

TASK	ANNUAL TIMING
Detailed Audit Plan	June
Planning Work	July
Fieldwork	November/December
Draft Reports	By February 15 th
Final Reports	By February 28 th

SECURE DATA REQUEST AND COLLECTION PROCEDURE



An “Auditor Request List” will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting. The requested schedules, report, agreements, etc. requested in the “Auditor Request List” are collected by Marcum via a secure workflow tool. Our information technology department has established a secure workflow data management tool (“INFLO”) on our network for each of our clients.

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We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

In addition, INFLO provides real-time audit update information which is available at any time to the Authority, such as the progress current of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the INFLO dashboard.

TAB 6: ALL-INCLUSIVE MAXIMUM PRICE

Marcum LLP certifies that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Peace River Manasota Regional Water Supply Authority. Refer to Dollar Cost Bid Form in [Appendix D: Required Forms](#).

TAB 7: OTHER

Marcum has reviewed the “Sample Contract” included in the RFP. We take this opportunity to make you aware of two required changes:

1. The sample contract “as is” omits certain required language set forth by U.S Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, the Federal Uniform Guidance, the Florida Single Audit Act, and Chapter 10.550 of the Florida Audit General. Such verbiage is standard of all government audit contracts and can be satisfied with inclusion of our engagement letter as an Appendix to the sample contract.
2. Section 15 of the sample contract mentions full access to all auditor records. Full access will impair independence. We accept responsibility for retaining copies of all working papers and sharing certain workpapers with your organization, free of charge, however the AICPA prohibits us from sharing certain workpapers with our audit clients. Auditors and government entities often will exchange a variety of documentation as part of their working relationship. However, contract templates will sometimes include a generic statement that the government will have access to all records. From the perspective of an audit engagement, such generic statements could be interpreted to include works such as the audit documentation. While contracts should support collaboration between the parties, the agreements for audit services should be tailored to address the unique considerations related to audit documentation. Auditors must protect the privacy of their audit strategy, such as materiality calculations, risk assessments, audit programs and testing thresholds, in order to remain independent and to adhere to professional standards.



APPENDIX A

PEER REVIEW REPORT



Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Marcum, LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 30, 2024



APPENDIX B
LICENSES

2023 - 2024 HILLSBOROUGH COUNTY BUSINESS TAX RECEIPT

OCC. CODE

280.018000 ACCOUNTING SERVICE

EXPIRES SEPTEMBER 30, 2024

ACCOUNT NO.

8822

RENEWAL

10 Employees

Receipt Fee

54.00

Hazardous Waste Surcharge

0.00

Law Library Fee

0.00

BUSINESS

MARCUM LLP
201 E KENNEDY BLVD STE 1500
TAMPA, FL 33602

2023 - 2024

NAME

MARCUM LLP

MAILING

201 E KENNEDY BLVD STE 1500

ADDRESS

TAMPA, FL 33602

Paid 23-0-255639

01/23/2024 67.50

BUSINESS TAX RECEIPT

HAS HEREBY PAID A PRIVILEGE TAX TO ENGAGE
IN BUSINESS, PROFESSION, OR OCCUPATION SPECIFIED HEREON

NANCY C MILLAN, TAX COLLECTOR

813-635-5200

THIS BECOMES A TAX RECEIPT WHEN VALIDATED.

CPAVerify Firm Report Results

NAME: **MARCUM LLP**
STATE OF LICENSE: **FL**
LAST UPDATED: **2024-02-28**

Address:	Business MARCUM LLP 201 E LAS OLAS BLVD 21ST FLOOR FORT LAUDERDALE, FL, US 33301	Mail 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
License/Permit/Certificate Number:	AD63249	
Registration Number:	CURRENT	
License/Permit/Certificate Status:	CURRENT	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CPA FIRMS	
License Type Details:	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
Basis for License:		
Issue Date:	2003-02-14	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395
	Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
	Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT
 \$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
 DIVISION OF CORPORATIONS

FILED

2021 JAN -4 PM 2:22

RECORDED & INDEXED

REGISTRATION # LLP090003311
 1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

LLP # 19,300 + 21

LLP2100000071-4
 01/05/21--01019--030 **75.00
 CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

3. Principal Place of Business Address

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

5. Federal Employee Identification Number

11-1986323

Applied For
Not Applicable

6. Certificate of Status Desired:

\$8.75 Additional Fee Required

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
 1201 HAYS STREET
 TALLAHASSEE, FL 32301

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

City Zip Code

9. New Registered Agent's Signature, if Changed
 The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B MCKINIGHT
 JAN 04 2021

SIGNATURE: _____
SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE. Date

10. General Partner's Signature (REQUIRED)
 The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: RONALD STORCH 12/21/20 (631) 414-4150
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER. Date Daytime Phone #

E-mail Address: RONALD.STORCH@MARCUMLLP.COM
(To be used for future annual report notifications)

CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2024-02-28**

	Business	Mail
Address:	ARIZA, MOISES DAVID	FL, US
License/Permit/Certificate Number:	AC45440	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2012-12-21	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

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

Phone: (850) 487-1395

Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensee Lookup:

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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CPAVerify Individual Report Results

NAME: **BEILA SHERMAN**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2023-06-06**

	Business	Mail
Address:	SHERMAN, BEILA FL, US	FL, US
License/Permit/Certificate Number:	AC0032647	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1999-12-07	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
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CPAVerify Individual Report Results

NAME: SCOTT T MONTGOMERY
 STATE OF LICENSE: FL
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:	MONTGOMERY, SCOTT T FL, US	FL,
License/Permit/Certificate Number:	AC0019857	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1988-06-22	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	Contact State Board For Details	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

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

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

NAME: SCOTT THOMAS MONTGOMERY
 STATE OF LICENSE: TX
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:		BOYNTON BEACH, FL, USA
License/Permit/Certificate Number:	047251	
Registration Number:		
License/Permit/Certificate Status:	ISSUED	
License/Certificate Status Details:	License is current.	
License Type:	CPA	
License Type Details:	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
Basis for License:	EXAM	
Basis for License Details:	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
Issue Date:	1988-03-09	
Expiration Date:	2024-07-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

CPAVerify Individual Report Results

NAME: ELDA KOKURI
 STATE OF LICENSE: PA
 LAST UPDATED: 2024-02-28

Address:
License/Permit/Certificate Number: CA068072
Registration Number:
License/Permit/Certificate Status: ACTIVE
License/Certificate Status Details: Licensee allowed to practice in PA
License Type: CPA
Basis for License: EXAMINATION
Issue Date: 2023-08-14
Expiration Date: 2025-12-31
Enforcement, Non-Compliance or Disciplinary Actions: None Reported To This Site By The Board
Other Information: None

Contact the Board for official verification of information.

State Board Contact Information: STATE BOARD OF ACCOUNTANCY
 P.O. BOX 2649
 HARRISBURG, PA 17105-2649

Phone: (833) 367-2762
 Fax: 717-705-5540
 Email: ST-Accountancy@pa.gov
 Website: <https://www.dos.pa.gov/account>
 Licensee Lookup:
<https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#.VO>

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4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.



APPENDIX C

INSURANCE REQUIREMENTS



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/31/2024

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.

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.

Table with 2 main columns: PRODUCER (License # BR-767175, Hub International Northeast Limited) and CONTACT NAME (National Fire Insurance Company of Hartford, Continental Casualty Company, etc.).

COVERAGES CERTIFICATE NUMBER: 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.

Main table with columns: INSR LTR, TYPE OF INSURANCE, POLICY NUMBER, POLICY EFF, POLICY EXP, LIMITS. Includes rows for Commercial General Liability, Automobile Liability, Umbrella Liab, Workers Compensation, and Cyber.

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

CERTIFICATE HOLDER

CANCELLATION

Table with 2 columns: Evidence of Coverage and Cancellation. Includes a signature for the Authorized Representative.



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/11/2023

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 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 Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:		
	PHONE (A/C, No, Ext):	FAX (A/C, No):	
	EMAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A:	Swiss Re International SE / Castel / Convex/Chubb UK/ Ki	
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES**CERTIFICATE NUMBER:****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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2300473	10/01/2023	10/01/2024	\$10,000,000/\$10,000,000

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

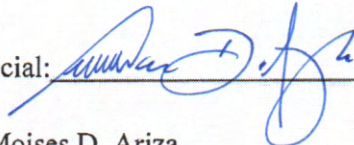
CERTIFICATE HOLDER	CANCELLATION
Marcum LLP 10 Melville Park Road Melville, NY 11747	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 



APPENDIX D
REQUIRED FORMS

Appendix A
Proposer Guarantees

1. The proposer certified it can and will provide and make available, at a minimum, all services set forth in the RFP Scope of Services.

Signature of Official:  _____

Name (typed): Moises D. Ariza _____

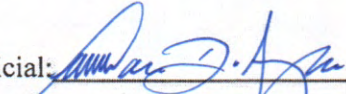
Title: Partner _____

Firm: Marcum LLP _____

Date: March 6, 2024 _____

Appendix B
Proposer Warranties

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy and professional liability insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Authority.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:  _____

Name (typed): Moises D. Ariza _____

Title: Partner _____

Firm: Marcum LLP _____

Date: March 6, 2024 _____

Appendix C
Schedule of All Inclusive Prices
For the Audit of the Fiscal Year 2024 – Fiscal Year 2028 Financial Statements

Total All Inclusive Price

2024	<u>\$38,995</u>	<hr/>
2025	<u>\$39,995</u>	<hr/>
2026	<u>\$40,995</u>	<hr/>
2027	<u>\$41,995</u>	<hr/>
2028	<u>\$42,995</u>	<hr/>
Extension 1	<u>\$43,995</u>	<hr/>
Extension 2	<u>\$44,995</u>	<hr/>

Rates for Additional Professional Services

<u>Staff Level</u>	<u>Hourly Rate</u>	<hr/>
Partners	<u>\$400</u>	<hr/>
Managers	<u>\$300</u>	<hr/>
Supervisory Staff	<u>\$225</u>	<hr/>
Staff Level	<u>\$150</u>	<hr/>
Other (specify)		<hr/>

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

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 PEACE RIVER MANASOTA REGIONAL WATER SUPPLY
AUTHORITY by Moises D. Ariza, Partner
(Print individual's name and title)

for Marcum LLP
(Print name of entity submitting sworn statement)

whose business address is 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602

and (if applicable) its Federal Employer Identification Number (FEIN) is 11-1986323
(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:
- a) A predecessor or successor of a person convicted of a public entity crime; OR
 - b) 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 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.

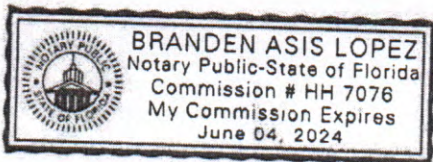
___ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent 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 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 THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND 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.

Moises D. Ariza
(Signature)

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of March, 2024 by Moises D. Ariza (name of officer or agent, title of officer or agent) of Marcum LLP (name of Firm company acknowledging), a Partnership (state or place of incorporation) corporation, on behalf of the corporation. He she is personally known to me or has produced _____ (type of identification) as identification.



Branden Asis Lopez
Notary Public

Branden Asis Lopez

Name typed, printed or stamped

My Commission Expires: June 04, 2024

Contract Holder E-Verify Registration and Affidavit

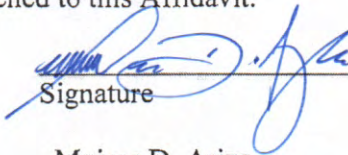
As provided in Section 33 of the Agreement, pursuant to Section 448.095, Florida Statutes, beginning January 1, 2021, Firm shall register with and use the U.S. Department of Homeland Security's E-Verify system, (<https://e-verify.uscis.gov/emp>) to verify the work authorization status of all Firm employees hired on and after January 1, 2021. Additionally, Firm shall require all sub-firms performing work under this Agreement to use the E-Verify system for any employees hired on and after January 1, 2021. Firm must provide evidence to the Authority of compliance with Section 448.095, Florida Statutes, prior to entering the Agreement

Affidavit

I hereby certify that Marcum LLP (Contract holder) does not employ, contract with, or subcontract with any unauthorized aliens, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021, have had their work authorization status verified through the E-Verify system.

A true and correct copy of Marcum LLP (Contract holder) proof of registration in the E-Verify system is attached to this Affidavit.



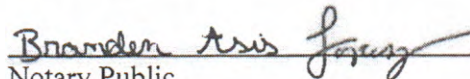
March 6, 2024
Date

Moises D. Ariza
Print Name

STATE OF FLORIDA

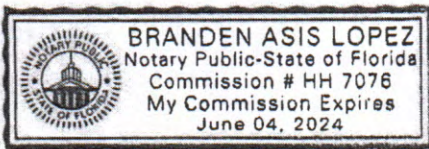
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of March, 2024 by Moises D. Ariza, Partner (name of officer or agent, title of officer or agent) of Marcum LLP (name of Firm company acknowledging), a _____ (state or place of incorporation) corporation, on behalf of the corporation. He she is personally known to me or has produced _____ (type of identification) as identification.


Notary Public

Branden Asis Lopez
Name typed, printed or stamped

My Commission Expires: June 04, 2023



MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205



Peace River Manasota Regional Water Supply Authority

Proposal for Professional Auditing Services
Fiscal Years September 30, 2024 through 2028

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

February 6, 2024 | 10:00 AM

ELECTRONIC SUBMISSION



Going Further.

Letter of Transmittal

March 6, 2024

Peace River Manasota Regional Water Supply Authority
9415 Town Center Parkway
Lakewood Ranch, Florida 34202

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the Peace River Manasota Regional Water Supply Authority (the “Authority”), and we are pleased to submit a qualifications package including a separate cost package to provide annual financial and compliance auditing services for the Authority. The contract for such audit services will be for the fiscal years ending September 30, 2024 through 2028.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the Authority and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the Authority as closely as possible to issue all of the deliverables ahead of the Authority 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 Authority. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Bradenton office location has approximately 45 employees available to serve the Authority.

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 Authority 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 60 stand alone water utilities**.
 - **150+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.

- We serve over **290 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Governmental Water Utilities in the Southeast:** We are the current auditor of some of the most notable and recognized water utilities in the Southeast. These clients include Tampa Bay Water, Seacoast Utility Authority, and Englewood Water District.
- **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 a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers. Wade and Daniel are both out of our Bradenton, Florida office.



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
941-741-2213 (direct)

Sincerely,
MAULDIN & JENKINS, LLC



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

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Background

Legal Name: Mauldin & Jenkins, LLC
Wade Sansbury, Partner 941-741-2255 (direct dial) wsansbury@micpa.com
1401 Manatee Avenue West, Suite 1200; Bradenton, FL 34205

Principal Office Locations: Bradenton and Sarasota, Florida

Legal Form of Company: Limited Liability Company operating as a Partnership

Copy of Licenses: Mauldin & Jenkins has been licensed to practice public accounting within the State of Florida for many years. Our Firm’s Florida license number is AD0007585. **Additionally, assigned 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. All individual licenses can be provided to you upon request or independently verified on the web. Our Firm is also properly registered with the Florida Department of State Division of Corporations (Sunbiz.org).



Disclosure: Mauldin & Jenkins currently does not audit Charlotte, Desoto, Manatee, or Sarasota County. We do however perform the annual financial statement audit for the City of North Port and have done so for many years.

Litigation: We are not currently involved in any litigation against or with any of the Authority customers noted in the request for proposal.

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the Authority. We meet the independence standards of Generally Accepted Auditing Standards issued by the Comptroller General of the U.S. and the U.S. Government Accountability Office’s *Government Auditing Standards*. We are also independent with respect to the Authority 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 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 and appearance so that opinions, conclusions, judgments, 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. We have not had a professional relationship with the Authority of any kind over the past five years. We also agree to give written notice to the Authority in the event we do enter into any professional relationship during the period of this agreement.

All assigned professional staff are properly licensed and registered to practice public accounting within the State of Florida.

Firm Qualifications and Experience

Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast’s largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida; Atlanta, Macon, Sandy Springs, Albany and Savannah, Georgia; Chattanooga, Tennessee; Raleigh, North Carolina; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

Firm History and Expansion



Mauldin & Jenkins provides over 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:

- **510,000** - 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
- **525** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **292** - number of federal Single Audits performed by the Firm in 2022 covering over \$7 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Letter of Transmittal, we currently **serve over 700 governments in the Southeast.**

Note that there have been no significant changes to our organizational structure, ownership, or management during the past three years.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	8	71
Directors/Managers	13	120
Senior Associates	11	104
Associates	15	189
Total	47	484

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 November 12, 2020, 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. Our report for the year ended May 31, 2023 is currently being reviewed by the AICPA. No issues are anticipated with the newest report.

A copy of the most recent report on external quality control review is provided on the following page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Daniel Anderson, Wade Sansbury, Adam Fraley, Trey Scott and Alison Wester 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.

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past five years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past five years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the City. Additionally, we note no problems that may affect our ability to complete the project as defined in the City's request for proposal.



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

Governments Served in the Past Five Years

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).

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

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

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida’s soil and water conservation districts. We are also an approved vendor on the State of Florida Master Services Agreement #84111600-20-1.

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **174** governmental units who obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO’s Certificate of Excellence in Financial Reporting). We ***have never failed to obtain the Certificate!*** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

- 1) Aiken
- 2) Athens-Clarke
- 3) Augusta-Richmond
- 4) Barrow
- 5) Beaufort, SC
- 6) Buncombe, NC
- 7) Butts
- 8) Camden
- 9) Cartersville
- 10) Chatham
- 11) Clayton
- 12) Colleton, SC
- 13) Columbus-Muscogee
- 14) DeKalb
- 15) Douglas
- 16) Edgefield, SC
- 17) Florence, SC
- 18) Floyd
- 19) Forsyth
- 20) Glynn
- 21) Greenville, SC
- 22) Gwinnett
- 23) Halifax, NC
- 24) Hamilton, TN
- 25) Henry
- 26) Horry, SC
- 27) Jackson
- 28) Lancaster, SC
- 29) Liberty
- 30) Macon-Bibb
- 31) Morgan
- 32) Moore, NC
- 33) Newton
- 34) Oconee, SC
- 35) Orange, NC
- 36) Paulding
- 37) Richland, SC
- 38) Rockdale
- 39) Spalding

40) Wake, NC

- 41) Walton
 - 42) Whitfield
- Cities:**
- 43) Aiken, SC
 - 44) Albany
 - 45) Alpharetta
 - 46) Americus
 - 47) Apopka, FL
 - 48) Austell
 - 49) Ball Ground
 - 50) Beaufort, SC
 - 51) Black Mountain, NC
 - 52) Bluffton, SC
 - 53) Bristol, TN
 - 54) Brookhaven
 - 55) Brunswick
 - 56) Callaway, FL
 - 57) Cartersville
 - 58) Cayce, SC
 - 59) Chamblee
 - 60) Charleston, SC
 - 61) Chapin, SC
 - 62) Clarksville, TN
 - 63) Clemson, SC
 - 64) College Park
 - 65) Conyers
 - 66) Cooper City, FL
 - 67) Covington
 - 68) Decatur
 - 69) Douglasville
 - 70) Dunwoody
 - 71) Fayetteville
 - 72) Fairburn
 - 73) Forest Park
 - 74) Forsyth
 - 75) Garden City
 - 76) Garner, NC
 - 77) Griffin

78) Gulfport, MS

- 79) Haines City, FL
- 80) Hallandale Bch, FL
- 81) Hapeville
- 82) Hardeeville, SC
- 83) Hendersonville, NC
- 84) Hinesville
- 85) Holly Springs
- 86) Huntsville, AL
- 87) Jacksonville, NC
- 88) John's Creek
- 89) Juno Beach, FL
- 90) Kennesaw
- 91) Kiawah Island
- 92) Kingsland
- 93) Marco Island, FL
- 94) Lagrange
- 95) Lawrenceville
- 96) Longboat Key, FL
- 97) Milledgeville
- 98) Milton
- 99) Monroe
- 100) Morristown, TN
- 101) Morrow
- 102) Mount Pleasant, SC
- 103) Naples, FL
- 104) N. Augusta, SC
- 105) N. Charleston, SC
- 106) North Port, FL
- 107) Palmetto, FL
- 108) Peachtree City
- 109) Perry
- 110) Plant City, FL
- 111) Pooler
- 112) Port Wentworth
- 113) Powder Springs
- 114) Prattville
- 115) Richmond Hill
- 116) Riverdale
- 117) Rockhill

118) Rockmart

- 119) Rocky Mount, NC
 - 120) Rome
 - 121) Roswell
 - 122) St. Marys
 - 123) Sandy Springs
 - 124) Savannah
 - 125) Social Circle
 - 126) Stockbridge
 - 127) Suwanee
 - 128) Thunderbolt
 - 129) Tarpon Springs, FL
 - 130) Thomasville
 - 131) Tuscaloosa, AL
 - 132) Union City
 - 133) Valdosta
 - 134) Villa Rica
 - 135) Winter Haven
 - 136) Zebulon, NC
- Boards of Education:**
- 137) Atlanta Public Schools
 - 138) Beaufort County Schools
 - 139) Bibb County Schools
 - 140) Cartersville City Schools
 - 141) Cobb County Schools
 - 142) Fayette County Schools
 - 143) Fulton County Schools
 - 144) Gwinnett County Schools
 - 145) Horry County Schools
 - 146) Lee County School District
 - 147) Marietta City Schools
 - 148) Richland Co. School D1
 - 149) Savannah-Chatham Scs

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

Partner, Supervisory and Staff Qualifications and Experience

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 Authority. As noted previously, the Firm has over 500 professionals within the Firm and approximately 45 individuals in our Bradenton office location. All of which are available to serve the Authority during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	28
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Daniel Anderson, CPA	Engagement Fieldwork Partner	15
Jameson Miller	IT Consultant	14



The above team dedicated to audit the Authority will include (at a minimum): three partners, one manager, two seniors, and at least four staff professionals and will be fully staffed from our Bradenton, Florida office location. The partner in-charge of fieldwork, manager, and staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The engagement lead partner will correspond with Authority management on financial reporting, audit and related issues on an ongoing basis, and this individual will also be dedicated to serve the Authority throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Individual Resumes of Key Personnel

Please see the following pages for resumes on key individuals who are slated to serve and who are available to serve the Authority during the audit process.

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255
wsansbury@micpa.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 Authority. 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 Authority engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Authority. As the auditor in-charge of the overall audit of the Authority, 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 | 5) Cooper City | 10) Fort Myers Beach |
| 1) Apopka | 6) Covington | 11) Griffin |
| 2) Arcadia | 7) Crystal River | 12) Haines City |
| 3) Callaway | 8) Destin | 13) Hallandale Beach |
| 4) Clewiston | 9) Fernandina Beach | 14) Islamorada |

- 15) Lake Placid
- 16) Longboat Key
- 17) Marco Island
- 18) Milledgeville
- 19) Naples
- 20) North Port
- 21) Palmetto
- 22) Pensacola
- 23) Pinecrest
- 24) Plant City
- 25) Tarpon Springs
- 26) Tequesta
- 27) Union City
- Counties**
- 28) Liberty County

- 29) Henry County
- 30) Rockdale County
- 31) Clayton County
- 32) Bibb County
- 33) Dougherty County
- 34) Monroe County
- 35) Walton County
- 36) Moore County, SC
- 37) Hernando County, FL
- 38) Union County, FL

Boards of Education

- 39) Highlands Co. School District
- 40) Forsyth Co. BOE
- 41) Gwinnett Co. BOE
- 42) Henry Co. BOE

Other Governmental Units

- 43) Englewood Water District
- 44) Seacoast Utility
- 45) Tampa Bay Water
- 46) Hardee Co. Industrial Development Authority
- 47) Ocean Highway and Port Authority
- 48) South Florida Regional Transportation Authority
- 49) Lakeland Area Mass Transit
- 50) Captiva Erosion Prevention District

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm’s Bradenton office managing partner and is the Firm’s lead governmental partner in the State of Florida. He is also a past member of the Firm’s seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm’s Technology Committee which helps to oversee the Firm’s usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed on the following page are just some of the training courses Wade has attended over the last few years.

- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2022 FICPA State and Local Government Accounting Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours
- 2021 Government Accounting & Auditing Conference – 6.5 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant – 5.5 credit hours
- 2020 Advanced Fraud Techniques – 6 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 AICPA COVID-19 Audit Implications – 2 credit hours
- 2020 National AICPA Governmental Update Conference – Participant – 17 credit hours

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm’s Executive Committee, which governs the actions and direction of the Firm. Adam would serve the Authority 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 States of Georgia and Florida
- 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. A detail of Adams courses is available upon request.

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm’s audit practice. Daniel has approximately 15 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 Authority’s engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the Authority. 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 13 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed on the following page.

Cities

- | | | |
|-------------------------|-------------------------------------------------|-----------------------------------------------------|
| 1) Apopka | 12) Marco Island | 22) South Florida Regional Transportation Authority |
| 2) Atlantis | 13) Naples | 23) Lakeland Area Mass Transit |
| 3) Clewiston | 14) Palmetto | 24) Captiva Erosion Prevention District |
| 4) Crystal River | 15) Plant City | 25) Citrus Co. Mosquito Control |
| 5) Fernandina Beach | 16) Tarpon Springs | 26) Englewood Water District |
| 6) Hallandale Beach | 17) Tequesta | 27) Seacoast Utility Authority |
| 7) Islamorada | 18) Wildwood | |
| 8) Jupiter Inlet Colony | 19) Winter Haven | |
| 9) Jupiter Island | Other Governmental Units | |
| 10) Lake Placid | 20) Tampa Bay Water | |
| 11) Longboat Key | 21) Hardee Co. Industrial Development Authority | |

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:

- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 Credit Hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour

- 2021 FGFOA Webinar – Coronavirus State & Local Fiscal Recovery Funds – Instructor – 2 credit hours
- 2021 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours
- 2020 M&J Governmental Conference – 12 credit hours
- 2020 AICPA National Governmental Conference – 12 credit hours
- 2020 FGFOA Webinar Instructor – GASB 84 Fiduciary Activity Implementation

Garrett Marlowe, CPA

Manager
Bradenton, Florida

941-741-2201
gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has five years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the senior for the Authority audit responsible for the day to day audit procedures on-site with the Authority. Garrett’s Florida license number is AC55019 and is currently active through December 31, 2024.

Technical Experience

Garret has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Fort Myers Beach
- 5) Hallandale Beach
- 6) Islamorada
- 7) LaBelle

- 8) Lake Placid
- 9) Longboat Key
- 10) Plant City
- 11) Tarpon Springs
- 12) Wildwood

Other Governmental Units

- 13) Tampa Bay Water

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

- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference
- 2022 Ethics and Professional Conduct for CPAs in Florida
- 2022 Thomson Reuters Audit Watch University Level 5
- 2022 M&J GASB Update
- 2021 M&J Governmental Conference
- 2021 M&J Single Audit and ACFR Training
- 2021 Thomson Reuters Audit Watch University Level 4
- 2020 M&J Governmental Conference
- 2020 Thomson Reuters Audit Watch University Level 3

Jacob Kinsel, CPA

Manager
Bradenton, Florida

941-741-2207
jkinsel@mjcpa.com



Jacob Kinsel is a manager with Mauldin & Jenkins. Jacob works primarily in the governmental sector of the Firm’s audit practice. Jacob has approximately five years of experience serving governmental clients including municipalities, special districts and pension plans. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations. Jacob will be available to work as an additional senior for the Authority audit responsible for the day to day audit procedures on-site with the Authority. Jacob’s Florida license number is AC57710 and is currently active through December 31, 2024. Jacob has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

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

Cities

1. Apopka
2. Hallandale Beach
3. Marco Island
4. North Port
5. Plant City

6. Islamorada

Other Governmental Units

7. Hardee Co. Industrial Development Authority
8. Lakeland Area Mass Transit District
9. North Port Firefighters’ Pension Plan

- 10. North Port Police Officers’ Pension Plan
- 11. South Florida Regional Transportation Authority

- 12. Trailer Estates Parks & Recreation District
- 13. Bayshore Gardens Parks & Recreation District

Professional Associations and Education

- Bachelor of Science in Accounting from University of Central Florida in 2018
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

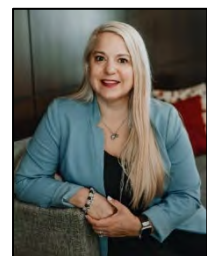
Jacob annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Additionally, Jacob has served as an instructor and participant at Firm sponsored CPE events. Listed below are just some of the training courses Jacob has attended over the last few years:

- 2023 M&J Governmental Conference –16 credit hours
- 2023 AICPA Not-For-Profit Certificate I – 40 credit hours
- 2023 CapinCrouse National Church Virtual Seminar – Participant – 6 credit hours
- 2023 M&J Private Client Services Conference – Participant – 16.5 credit hours
- 2023 CapinCrouse National Nonprofit Virtual Seminar – Participant – 3 credit hours
- 2022 M&J Governmental Conference – Participant – 13 credit hours
- 2021 M&J Governmental Conference – Participant – 11 credit hours
- 2021 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2021 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2021 Thomson Reuters Experienced In-Charge Training – Participant – 24 credit hours
- 2020 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2020 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2020 Thomson Reuters In-Charge Training – Participant – 24 credit hours

Alison N. Wester, CPA, CGMA

Partner
Bradenton, Florida

941-714-7963
awester@mjcpa.com



Alison Wester is a partner and a Certified Public Accountant (2000) with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm’s audit practice. Alison has over 25 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the Authority. Alison’s Florida license number is AC43452 and is currently active through December 31, 2025.

Technical Experience

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts/authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- 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 Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm's Partner Advisory Board and is a current member of the Firm's Leadership and Career Development Committee. She served on the AICPA's Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA's Women's Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents' Association in Bradenton, as well as a board member and secretary for the Excelsior Education and Training Foundation, also in Bradenton.

Audit Training

Alison annually exceeds the minimum training requirements and standards. She 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 Alison has attended over the last few years:

- 2023 M&J Governmental Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Participant – 6.5 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 Remote Audit Best Practices – Participant – 1 hour
- 2020 Internal Control and Fraud in Governmental and Nonprofits – Participant – 11 hours
- 2019 M&J Governmental Training – Participant – 16 credit hours
- 2019 M&J Governmental Conference – Participant
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Trey Scott, CPA

Partner

tscott@micpa.com



Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 16 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

- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Instructor and Participant
- 2021 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People – Instructor
- 2021 GFOASC – Governmental Financial Report Card – Instructor
- 2021 Georgia Fiscal Management Council Conference – GASB Update – Instructor
- 2021 South Carolina Association of Public Accountants – Evaluating Gov Financial Stmts – Instructor
- 2021 M&J Governmental In-charge Training – Various – Instructor

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 Authority as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 87%** 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.

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 Authority 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 Authority and Mauldin & Jenkins to be a good match.**

1) Tampa Bay Water

General Information	Regional water system serving approximately 3 million customers in the Tampa Bay area. The Agency reports approximately \$1.7 billion in assets and annual revenues in excess of \$200 million.
Scope and Type of Engagement	Financial audits and compliance audits annually performed. Maintenance of the Certificate of Achievement awarded by GFOA. All deadlines have been met for the duration of our time serving the agency.
Dates	September 30, 2017 through present
Partners	Wade Sansbury (Lead) and Daniel Anderson
Total Hours	700 hours annually
Contact Information	Mr. Sandro Svrclin – (727) 791-2306 – ssvrclin@tampabaywater.org 2575 Enterprise Road, Clearwater, FL 33763

2) Emerald Coast Utilities Authority

General Information	Governmental utility in north west Florida which operates and maintains the water and wastewater systems in Escambia County. The Authority currently serves over 102,000 customers providing water, sewer and sanitation service. The Authority has assets of approximately \$1.04 billion and annual revenues of approximately \$173 million.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Authority prepares an Annual Comprehensive Financial Report and maintains the GFOA Certificate.
Dates	September 30, 2018 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Justin Smith, Finance Director – (850) 969-3392 Justin.smith@euca.fl.gov 9255 Sturdevant Street, Pensacola, FL 32522

3) 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/Superior 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/Manager	Wade Sansbury (Lead)/Jacob Kinsel
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

4) Seacoast Utility Authority

General Information	A regional water and wastewater utility serving approximately 55,000 customers in and around Palm Beach County. The Authority has assets of approximately \$405 million and annual revenues of approximately \$70 million.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Authority prepares an Annual Comprehensive Financial Report and maintains the GFOA Certificate.
Dates	September 30, 2020 through present
Partners	Wade Sansbury and Daniel Anderson
Total Hours	350 hours
Contact Information	Daniela Russell, Finance Director – (561) 656-2204 drussell@sua.com 4200 Hood Road, Palm Beach Gardens, FL 33410

5) Englewood Water District

General Information	Special District providing water services across approximately 44 square miles in southern Sarasota County. The District has assets of approximately \$124 million and annual revenues of approximately \$20 million.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements.
Dates	September 30, 2019 through September 30, 2018
Partners	Wade Sansbury and Daniel Anderson (Lead)
Total Hours	250 hours
Contact Information	Lisa Hawkins, Finance Director – (941) 474-3217 lhawkins@englewoodwater.com 201 Selma Ave, Englewood, FL 34223

Specific Audit Approach

Audit Methodology

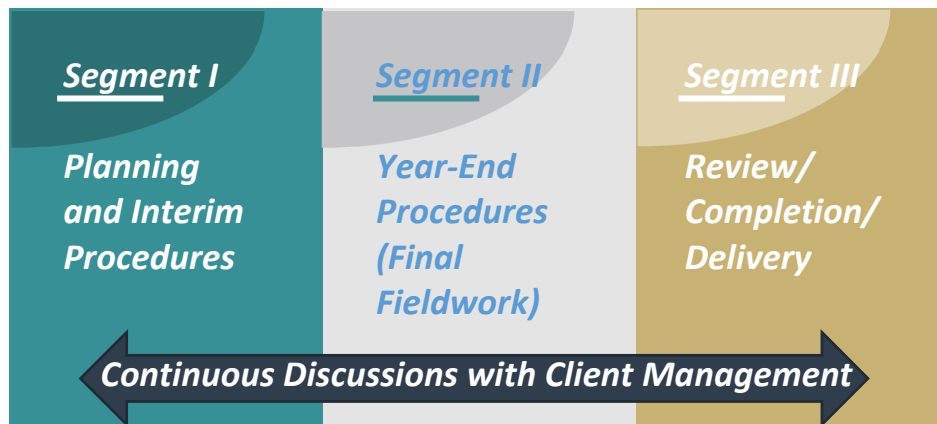
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “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 Authority’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 Authority 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 Authority present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Authority’s prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



Segment I: Planning and Interim Procedures



This segment includes:

- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with Authority 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 Authority meetings;
- Reviewing the Authority’s current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the Authority’s accounting policies and procedures, including the financial and other management information systems utilized by the Authority;
- Updating our already in-depth knowledge of the Authority’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 Authority personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures

This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;

- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the Authority’s approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the Authority’s approval;
- Preparing and providing the Authority a PDF document and “camera ready” copy of the audited financial statements;
- Final exit conferences and presentations with appropriate Authority 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 Authority’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 Authority’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 2023 audit in the following tabular presentations:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partners	Managers	Staff	Total
Segment I - Planning and Interim Procedures	10	10	20	40
Segment II - Final Audit Fieldwork Procedures	15	80	150	245
Segment III - Review, Completion & Delivery Procedures	15	20	30	65
Total Engagement	40	110	200	350

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the Authority's resources while also not burdening Authority staff with requests for information as we have knowledgeable professionals who can easily access the information through the Authority'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 Authority, 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 Authority’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 Authority’s financial statements. Should the Authority desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Artificial Intelligence (AI)

Mauldin & Jenkins is excited to be one the first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process – the AI Auditor. The AI Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, AI systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in all audits increase, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:

The infographic displays seven key features of Suralink in a grid layout. On the right side, there is a separate box for 'Security' with a lock icon. Each feature includes a title, a brief description, and a representative icon.

- Dynamic Request List:** The dynamic request list is integrated with a secure file hosting system for seamless document-request coordination. (Icon: Lightbulb)
- Approval Workflow:** Quickly and easily manage the lifecycle of each request. Easily track what's been done and what is still outstanding. (Icon: Document with checkmark)
- Dashboard:** Get a bird's eye view of the document gathering process in real time and easily assess the progress of your engagement. (Icon: Computer monitor)
- Easy Communication:** System increase the effectiveness of our communication with you with the ability to add comments specific to each request. (Icon: Envelope)
- Timeline & Notifications:** Receive instant notification of any new activity performed and what happened while you were away. (Icon: Calendar with '25')
- Export:** You can always print or export your list for any reason. You can mark items off and always know where your project stands. (Icon: Document with arrows)
- Security:** Suralink boasts state of the art encryption, daily backups, and takes advantage of the latest security standards. (Icon: Padlock)

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 balance in accordance with U.S. Generally Accepted Auditing Standards. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible. Analytical procedures may augment substantive tests of details depending on our overall risk assessment of Authority accounts.

The elements of analytical procedures we plan to consider are as follows:

1. Identify the factors on which a given accounting result should depend;
2. Determine the approximate relationship between the accounting result and those underlying factors;
3. Predict what the current results should be if that relationship continued;
4. Compare the actual current result to the prediction;
5. Investigate and corroborate significant variances between the actual result and the prediction;
6. 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;
- Reviewing 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 Authority's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Authority's control structure consists of the following five elements as they relate to the Authority'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 Authority'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 Authority 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.

Schedule of Fees

As requested, we have listed an all-inclusive maximum fee for the audit engagement for the fiscal years 2024 through 2030 in the attached Appendix C. This cost proposal contains all pricing information relative to the performance of the audits.

Important Notes to be Considered Regarding our Fee Proposal:

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins’ policy to not charge for routine conversations that occur between the Authority 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: As noted in our proposal, we provide free continuing education classes to our clients. This could amount to approximately \$2,000 of annual savings for the Authority’s estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the Authority to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Authority and Mauldin & Jenkins. The rates noted on Appendix C will be utilized for any additional work required over the contract period.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the Authority 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 Authority 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 Authority does not always meet the Single Audit requirement, we have elected to price this service separately. This way the Authority will only pay for this service if and when needed. We propose a cost of \$5,000 per major program over the first three years of the Authority contract, and \$6,000 per major program over the last four years of the Authority contract.

Required Forms

**Appendix A
Proposer Guarantees**

1. The proposer certified it can and will provide and make available, at a minimum, all services set forth in the RFP Scope of Services.

Signature of Official: Wade P. Sansbury

Name (typed): Wade P. Sansbury

Title: Partner

Firm: Mauldin & Jenkins, LLC

Date: March 5, 2024

**Appendix B
Proposer Warranties**

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy and professional liability insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Authority.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: Wade P. Sansbury

Name (typed): Wade P. Sansbury

Title: Partner

Firm: Mauldin & Jenkins, LLC

Date: March 5, 2024

Appendix C
Schedule of All Inclusive Prices
For the Audit of the Fiscal Year 2024 – Fiscal Year 2028 Financial Statements

	Total All Inclusive Price
2024	\$38,500
2025	\$38,500
2026	\$39,500
2027	\$40,500
2028	\$41,700
Extension 1	\$42,900
Extension 2	\$44,200

Rates for Additional Professional Services

Staff Level	Hourly Rate
Partners	\$300
Managers	230
Supervisory Staff	200
Staff Level	170
Other (specify)	120 Administrative

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

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 PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY 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, FL 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:

a) A predecessor or successor of a person convicted of a public entity crime; OR

b) 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 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 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 THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND 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)

STATE OF Florida

COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 5th day of March, 2024 by Wade P. Sansbury, Partner (name of officer or agent, title of officer or agent) of Mauldin & Jenkins, LLC (name of Firm company acknowledging), a FL (state or place of incorporation) corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ (type of identification) as identification.



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

Jacquelyn McGlaughlin
Notary Public
Jacquelyn McGlaughlin

Name typed, printed or stamped

My Commission Expires: 7/12/2025

Contract Holder E-Verify Registration and Affidavit

As provided in Section 33 of the Agreement, pursuant to Section 448.095, Florida Statutes, beginning January 1, 2021, Firm shall register with and use the U.S. Department of Homeland Security's E-Verify system, (<https://e-verify.uscis.gov/emp>) to verify the work authorization status of all Firm employees hired on and after January 1, 2021. Additionally, Firm shall require all sub-firms performing work under this Agreement to use the E-Verify system for any employees hired on and after January 1, 2021. Firm must provide evidence to the Authority of compliance with Section 448.095, Florida Statutes, prior to entering the Agreement

Affidavit

I hereby certify that Mauldin & Jenkins, LLC (Contract holder) does not employ, contract with, or subcontract with any unauthorized aliens, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021, have had their work authorization status verified through the E-Verify system.

A true and correct copy of Mauldin & Jenkins, LLC (Contract holder) proof of registration in the E-Verify system is attached to this Affidavit.


 Signature 3/5/24
Date

Wade P. Sansbury
 Print Name

STATE OF Florida

COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 5th day of March, 2024 by Wade P. Sansbury (name of officer or agent, title of officer or agent) of Mauldin & Jenkins, LLC (name of Firm company acknowledging), a Florida (state or place of incorporation) corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ (type of identification) as identification.



Jacquelyn McGlaughlin
 Notary Public
 State of Florida
 Comm# HH152667
 Expires 7/12/2025


 Notary Public

Jacquelyn McGlaughlin
 Name typed, printed or stamped

My Commission Expires: 7/12/2025



Company ID Number: 105410

Approved by:

Employer Mauldin and Jenkins CPA LLC	
Name (Please Type or Print) June Paschal	Title
Signature Electronically Signed	Date 03/06/2008
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 03/06/2008



Company ID Number: 105410

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Mauldin and Jenkins CPA LLC
Company Facility Address	200 Galleria Parkway Suite 1700 Atlanta, GA 30339
Company Alternate Address	
County or Parish	COBB
Employer Identification Number	580692043
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	100 to 499
Number of Sites Verified for	11 site(s)



Company ID Number: 105410

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

AL	3
FL	1
FM	1
GA	4
SC	1
TN	1



Company ID Number: 105410

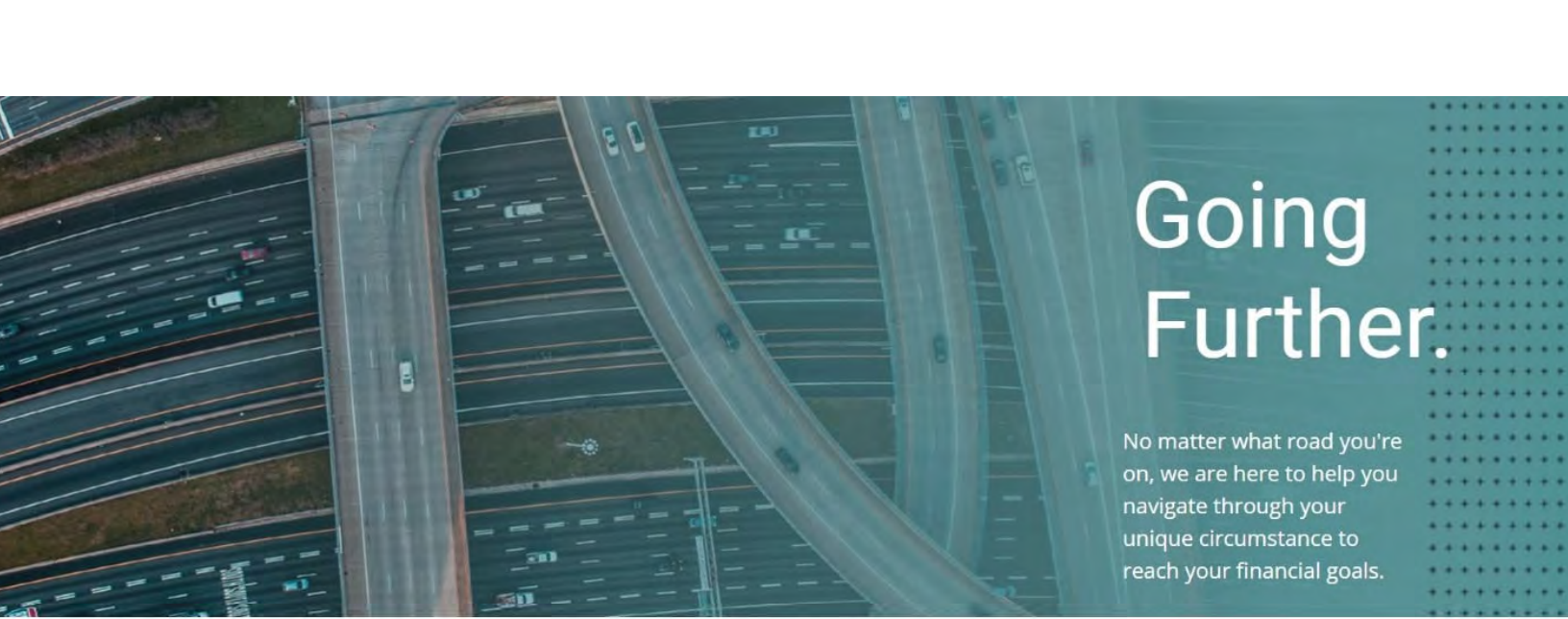
Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelsie Deiter
Phone Number 7709558600
Fax
Email kdeiter@micpa.com

Name Lauren Wood
Phone Number 7705415455
Fax
Email lwood@micpa.com

Addendum Acknowledgement

We acknowledge receipt of Addendum 1 dated February 20, 2024.



Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of quality & expertise

INNOVATION.

Continued advancements, opportunities & solutions to drive us into the **future**

INSPIRATION.

A **culture** guided by our vision of service and community



www.mjcpa.com

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

Professional Auditing Services
Request for Proposal

CONTACT

Tiffany K. Mangold, CPA
Audit Partner

tmangold@purvisgray.com

PURVIS, GRAY AND COMPANY, LLP
Certified Public Accountants

941.907.0350
5001 Lakewood Ranch Blvd., Suite 101
Sarasota, Florida 34240

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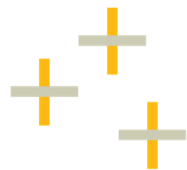
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BACKGROUND



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

1—Firm Legal Name and Contact Information

Purvis, Gray and Company, LLP
5001 Lakewood Ranch Blvd., Suite 101
Sarasota, Florida 34240

941.907.0350
Tiffany K. Mangold, CPA, Partner
tmangold@purvisgray.com

2—Office Locations



Purvis, Gray and Company, LLP is a statewide CPA firm employing approximately 125 professionals and support staff in our Sarasota (Lakewood Ranch), Gainesville, Ocala, Tallahassee, Orlando, and Tampa offices. Accordingly, we consider the entire State of Florida as our primary practice area. **Although the Sarasota office will be the primary service office, audit department personnel from other offices may be employed as part of this audit team.** Purvis Gray operates on a departmental basis

rather than an office basis. All the firm’s resources are available to our clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental industry, as well as the full resources of the entire team.

3—Legal Form

Purvis Gray was founded in 1946 and is organized as a Florida Limited Liability Partnership, authorized to do business in the state of Florida under Section 473.309, Florida Statutes. We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We have included a copy of our *Partnership Detail* from the Division of Corporations.

A screenshot of the Florida Division of Corporations website. The header features the Sunbiz.org logo and the text "DIVISION of CORPORATIONS an official State of Florida website". Below the header are navigation links: "Previous on List", "Next on List", and "Return to List". There are also links for "Filing History", "No Authority Info", "No Partner Info", and "No Name History". A search box labeled "Partnership Name Search" with a "Submit" button is present. The main content area is titled "Partnership Detail" and contains the following information:
Limited Liability Partnership Name
PURVIS, GRAY AND COMPANY, LLP
Principal Address
222 NE 1ST STREET
GAINESVILLE, FL 32601
Change Date: NONE
Filing Information
Document Number: LLP050003268
FEI/EIN Number: 590548468
File Date: 05/27/2005
State: FL
Total Pages: 20
Pages in Original Filing: 2
Florida Partners: 1
Total Partners: 1
Status: ACTIVE
Effective Date: 06/01/2005
Expiration Date: NONE
Name History: NONE
Registered Agent
GAIATANIS DAVID A
222 NE 1ST STREET
GAINESVILLE, FL 32601

4—Copy of Florida Professional Licenses

We are properly licensed and registered for public practice in the State of Florida, and our professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida or are “exam-eligible.” A copy of our firm license and copies of your audit team members’ licenses are shown below:



5—Transmittal Letter

Professional Services Evaluation Committee
Peace River Manasota Regional Water Supply Authority
Lakewood Ranch, Florida

We appreciate the opportunity to present Purvis Gray to your Evaluation Committee and would take great pride in being retained as auditors for Peace River Manasota Regional Water Supply Authority (the Authority). We have received the Request for Proposal for Professional Auditing Services (RFP), and understand the scope of services and timing of the work to be performed, and give you our express commitment to meet or exceed the performance and time specifications contained therein.

Business Structure and Philosophy

Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our Sarasota (Lakewood Ranch), Gainesville, Tallahassee, Ocala, Orlando, and Tampa offices. Our multiple office locations throughout the state are the result of organic growth, which we attribute to our pursuit of technical excellence and superior client service. We have been in business for 78 years, having audited and advised Florida local governments and utilities almost since our inception in 1946.

Audit Experience

We set ourselves apart from other firms because of our commitment to client service. Our record of client service is well-known and respected throughout Florida. We have considerable experience serving local governmental entities throughout the State of Florida. We are currently providing auditing services to over 40 governmental special districts and twenty-nine Florida municipalities, many of which operate water/wastewater utilities. We also currently audit five Florida counties, nine Florida school boards, and twenty Community Redevelopment Agencies (CRAs), as well as many non-profit organizations. The following are some of our special district audits that have similar characteristics to the Authority:

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA

Professional Services Evaluation Committee
Peace River Manasota Regional Water Supply Authority
Lakewood Ranch, Florida

- ▶ Peace River Manasota Regional Water Supply Authority
- ▶ Lakewood Ranch Community Development Districts (CDDs)
(Made up of 6 Special Districts and Inter-District Authority)
- ▶ Utilities Commission New Smyrna Beach
- ▶ Withlacoochee River Regional Water Supply Authority
- ▶ Florida Municipal Power Association
- ▶ Florida Gas Utility
- ▶ Kissimmee Utility Authority
- ▶ The Villages CDDs (Made up of 21 Special Districts)

Our People

The best part of Purvis Gray is our people. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors, as we do not randomly rotate staff, and **our partners, directors, and managers participate extensively during fieldwork, which is a hallmark of our service that sets us apart from other firms.**

Documented Track Record of Performance with the Authority

We have been honored to serve as the Authority’s auditors for several years, which gives us experience with your organization and operating environment. In our prior contract with the Authority, we have demonstrated quality client service, technical expertise, proper planning and communication, partner, director, and manager fieldwork participation, and an ability to meet deadlines. As a result of the past engagements, the Authority’s staff has first-hand experience working with our partners, directors, managers, and staff to draw upon during this evaluation process. There is no guesswork involved by choosing us again; the level of quality service you will receive is assured. ***Our prior experience will allow us to seamlessly continue to serve the Authority without having a steep learning curve, providing a quality audit product and expert industry advice and stability to the Authority.***

The Audit Firm Rotation Concern

As the Authority goes through the Audit RFP process, some may ask if it is time to rotate auditors and get “fresh eyes” looking at the Authority. **Independent studies cited by the AICPA have concluded that audit firm rotation actually reduces audit quality due to the direct and positive relationship between auditor tenure and auditor competence.** In other words, the more your auditor knows about you, the less chance there is of missing something significant. No authoritative body, including the AICPA, Public Companies Accounting Oversight Board (PCAOB), Florida Auditor General, or the U.S. Government Accountability Office (GAO), recommends audit firm rotation. In fact, the PCAOB has found that audit failures are three times more likely to occur within the first two years of changing auditors. **The takeaway from all of this is that who your auditors are, their knowledge of your operations, and the type of job that they are doing for you is more relevant to the likelihood of a high-quality audit than changing for change’s sake.**

Professional Services Evaluation Committee
Peace River Manasota Regional Water Supply Authority
Lakewood Ranch, Florida

Understanding Information Technology (IT) Risks

One of the prominent business risks affecting the utilities industries today is information technology security. Understanding and evaluating the Authority's IT environment and risks will continue to be a major focus of our audit of the Authority. It is essential to have the right people in place to perform this assessment. Mr. Michael Sandstrum, the IT Director assigned to your engagement, has many years of experience auditing information systems, and maintains CPA, CISA, CISM, CITP, and CDPSE certifications.

National Resources Through BDO Alliance USA

We are an independent member of the **BDO Alliance USA**, a national association of independently owned accounting and consulting firms that partner with BDO, a nationally recognized CPA firm, for additional national resources for our clients. Being a part of the BDO Alliance USA allows us to bring **high-quality national resources** to bear on any auditing or consulting aspect of the Authority's engagement. **BDO** allows us to enhance client services with **greater technical resources** and **access to experienced national professionals**.

We appreciate the opportunity to present Purvis Gray to the Authority

Respectfully submitted,

PURVIS, GRAY AND COMPANY, LLP



Tiffany K. Mangold, CPA
Audit Partner

TKM/asb

6—Desoto County Audit

Purvis Gray currently audits DeSoto County’s annual financial statements, and has since 2001.

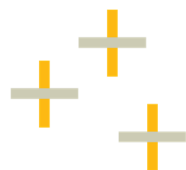
7—No Litigation

Purvis Gray is not involved in any litigation against any of the Authority’s customers, either directly or retained for testimony and expertise on behalf of any other entity in litigation against the Authority or any of its customers. In addition, there are no pending lawsuits against Purvis Gray, nor has there been any audit-related litigation within the last five years.

Addendum Acknowledgement

We acknowledge receipt of Addendum 1 on February 20, 2024.

TECHNICAL PROPOSAL



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

1—Independence and License to Practice as a CPA in Florida**Independence**

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the Authority as defined in the U.S. Governmental Accountability Offices' *Government Auditing Standards* and Generally Accepted Auditing Standards.

Currently, we audit the financial statements of the Authority and have since 2012. Other than the performance of these annual audits, we have had no professional relationships involving the Authority. We confirm that we will give the Authority written notice of any professional relationships entered into involving the Authority, or any of its agencies or component units, during the period of this agreement. There is no joint venture or consortium proposed.

Firm and Assigned Professional Staff Licenses

We are properly licensed and registered for public practice as certified public accountants in the State of Florida and all assigned professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida. We have provided a copy of our firm license and professional personnel CPA licenses on page 2 of the Background section of our proposal.

2—Firm Qualifications and Experience**Firm Background**

Purvis Gray is a statewide regional CPA firm employing approximately 125 professionals and support staff in our Sarasota (Lakewood Ranch), Gainesville, Ocala, Tallahassee, Orlando, and Tampa offices. Accordingly, we consider the entire State of Florida as our primary practice area.

Engagement Office Location

The audit will be primarily staffed from the Sarasota office. Purvis Gray operates on a departmental basis rather than an office basis. Purvis Gray has a total of 16 partners, 13 directors, 12 managers, and over 60 professional staff, including numerous supervisors and senior-level staff members. All the firm's resources are available to our clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

Our audit staff consists of a total of 8 partners, 7 directors, 5 managers, and 25 professional staff. Also, as a member of BDO Alliance USA, we are able to provide our clients with access to the technical resources and manpower of the fifth largest accounting firm in the world, combined with our hands-on, local service knowledge.

Full-Time Basis

Your “fieldwork team” will consist of four full-time members, headed by a partner, manager, supervisor, and senior auditor, with the partner or manager on-site for a significant portion of the time.

Range of Service

The firm offers all services traditionally associated with CPA firms, which can generally be summarized as Audit, Tax, Information Technology (IT), and consulting services. The Audit Department is the largest department, comprising approximately sixty percent of gross revenues. **The Audit Department has a concentration of work in the local governmental industry.** Our Tax Department provides tax research support to our Audit Department.

Audit Department

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms.

Our audit team has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the “paperless” audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will utilize Suralink for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink also allows the Authority’s staff to track the status of the audit engagement overall from a web-based application with a desktop dashboard in real time.** All members of the audit team will continue to be available to your management team when needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers can be used for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions year-round.

Accounting and Tax Services Department

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

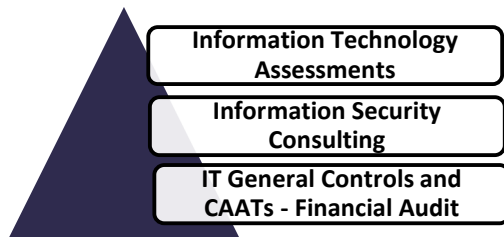
Consulting Services Department

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

Accounting System Reviews	<ul style="list-style-type: none">▶ GASB Statement Implementations▶ Internal Control Opinions▶ Procedures Documentation▶ Performance Audits and Cost Reduction Studies▶ Feasibility/Efficiency Studies▶ Budget Review and Budget Preparation
Other Financial Services	<ul style="list-style-type: none">▶ Expert Testimony▶ Personal Financial/Retirement Planning▶ Other Financial Services▶ Tax Representation▶ Fraud/Defalcation Engagements
Business Valuations and Reorganizations	<ul style="list-style-type: none">▶ Business Ownership Succession▶ Business Valuations▶ Mergers and Acquisitions▶ Business Formations▶ Business Liquidations
Information Security and Privacy Controls and Consulting	<ul style="list-style-type: none">▶ IT Security Controls Assessment▶ Privacy Controls Assessment▶ Information Security Policies and Procedures▶ IT Risk Assessments

IT Department and Computer Assistance Capability

The IT Audit Director assigned to the Authority’s engagement and our other IT Audit Department professionals have extensive experience and are proficient in working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CPA, CISA, CISM, CITP, and CDPSE designations and can be summarized as follows:



Purvis Gray’s IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the controls are properly implemented.

Information Security Consulting Offering—Our Information Security Program Design service involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments—Information Technology Assessment engagements offered by Purvis Gray include the following:

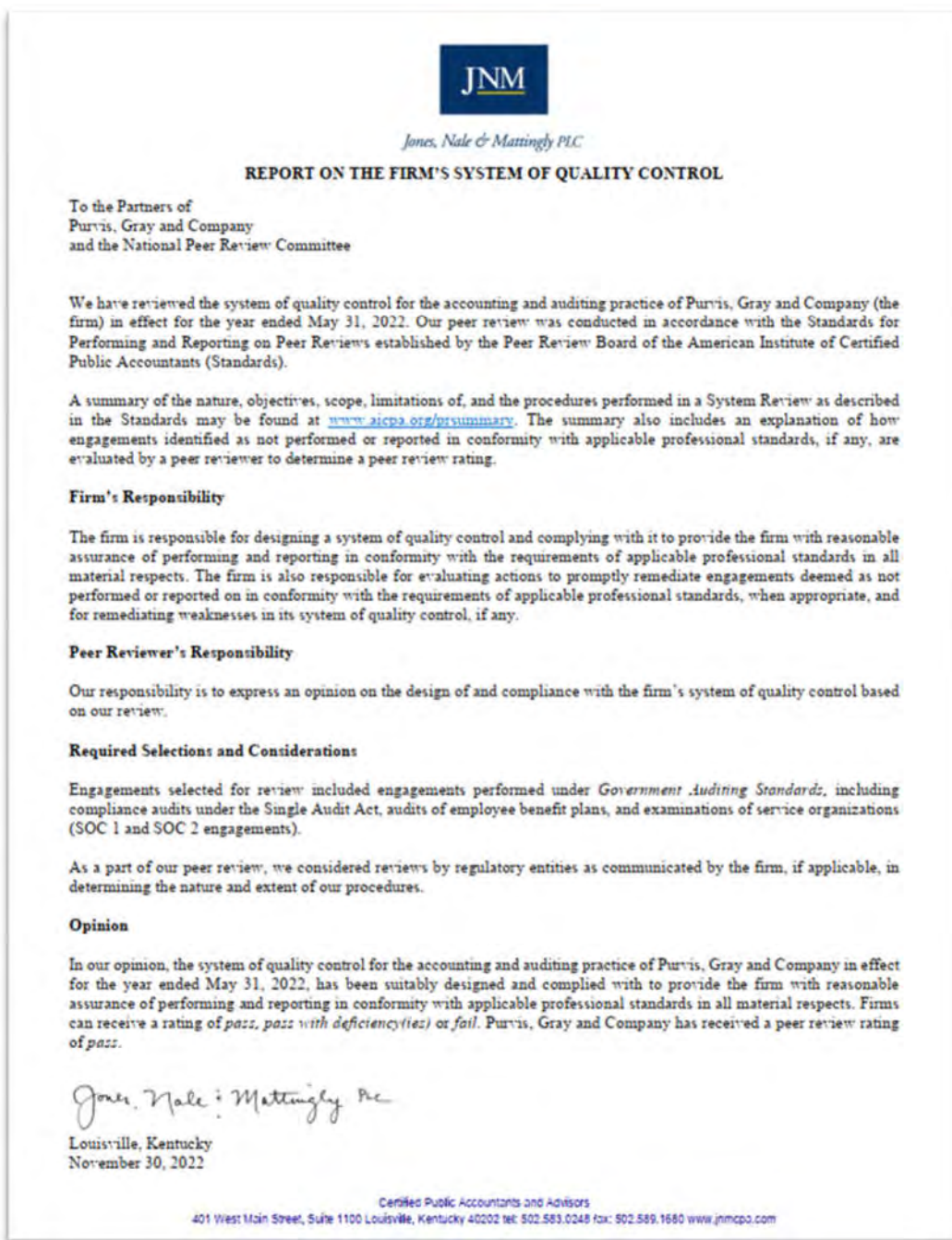
- Cybersecurity** • AICPA Cybersecurity Engagements
- SSAE-18 SOC Reports** • SOC Types 1, 2, and 3 Engagements

AICPA Cybersecurity Engagements—Cybersecurity threats are on the rise, challenging organizations of all sizes—both public and private. Commissioners, board members, managers, investors, customers, residents, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches in a timely manner.

Computer Assisted Audit Techniques (CAATs)—When considered necessary, more effective, and/or more efficient, we will utilize CAATs. We utilize Audimation’s CaseWare IDEA Data Analysis Software and Microsoft Excel to perform such procedures. Such tools allow us to analyze the Authority’s data and may allow us to perform a 100% test of a transaction class for certain attributes in less time than it would take to gather a statistical sample and test such sample through manual procedures.

Quality Control/Peer Review

Purvis Gray is a member of the AICPA’s Governmental Audit Quality Center (GAQC). Our firm places high priority on its quality control and has successfully undergone a peer review made by the AICPA at least every three years since 1979. Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team. We have included below a copy of our 2022 Peer Review Report which included a pass rating, with no letter of comments, the highest level obtainable.



Federal or State Desk Review, State Regulatory Bodies

Purvis Gray has received no adverse federal or state desk or field reviews during the past five years by state regulatory bodies or professional organizations.

No Disciplinary Action

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions during the past five years.

BDO Alliance USA Resources and Services



As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.

In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the Authority.

As a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of the Authority.

Memberships of Professional Organizations

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). Several of the partners and staff of Purvis Gray are members of the following organizations:

- ▶ AICPA
- ▶ Government Audit Quality Center (GAQC)
- ▶ GFOA (Special Review Committee for the Certificate of Excellence in Financial Reporting)
- ▶ Florida Electric Cooperatives Association (FECA)
- ▶ American Public Power Association (APPA)
- ▶ State of Florida League of Cities
- ▶ Florida Municipal Electric Association (FMEA)
- ▶ FGFOA (Including School of Governmental Finance, and Technical Resources Committee)
- ▶ FICPA
- ▶ Employee Benefit Plan Audit Quality Center
- ▶ North Florida Chapter FGFOA
- ▶ Southwest Chapter FGFOA
- ▶ Association of Government Accountants (AGA)
- ▶ Nature Coast Chapter FGFOA

Continuing Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. **A full list of CPE courses attended by your proposed audit team members for the last three years is provided in their individual resumes beginning on page 10.**

As members of the Government Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

We utilize an automated CPE tracking system to ensure compliance with continuing professional education requirements. The ProLera platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It automatically calculates CPE hours and requirements, stores completion certificates, and creates renewal reports.

Our partners, directors, managers, and senior staff members also attend annual conferences sponsored by the FSFOA, RUS, FECA, FGFOA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB and FASB pronouncements, current issues in Florida law, and other similar topics.

Grant Experience

As a large audit firm with significant governmental experience, members of your audit team have participated in single audits of countless federal and state grant programs. Our single audits have included grants from the following federal and state departments, including numerous programs within each.

Federal Grant Programs

Federal Communications Commission
Federal Emergency Management Agency
National Endowment for the Arts
National Endowment for the Humanities
National Science Foundation
US Department of Agriculture
US Department of Agriculture Food and Nutrition Service
US Department of Aviation Administration
US Department of Children and Families
US Department of Commerce
US Department of Commerce NOAA
US Department of Defense
US Department of Economic Opportunity
US Department of Education
US Department of Education of Elementary Secondary Education
US Department of Election Assistance Commission
US Department of Energy
US Department of Environmental Protection Agency
US Department of Federal Highway Administration
US Department of General Services Administration
US Department of Health and Human Services
US Department of Homeland Security
US Department of Housing and Urban Development
US Department of Interior
US Department of Justice
US Department of Labor
US Department of Treasury

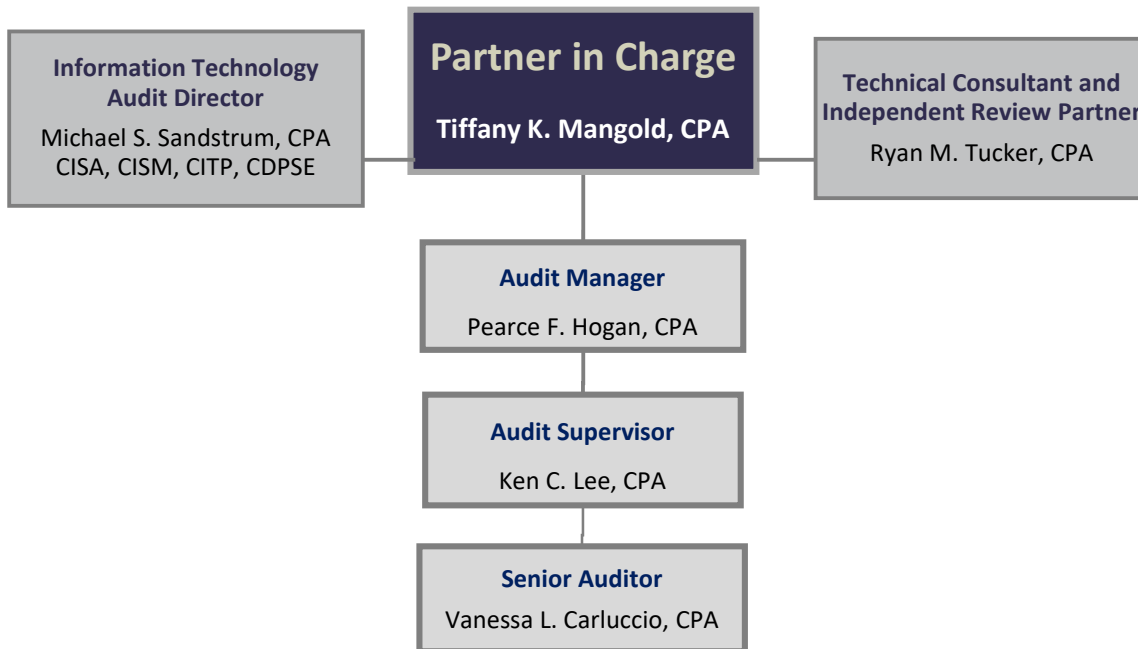
State Grant Programs

Clean Florida Council
Executive Office of the Governor
Office of Early Learning
State Courts System
Florida Department of Agriculture and Consumer Services
Florida Department of Children and Families
Florida Commission on Tourism
Florida Department of Community Affairs
Florida Department of Corrections
Florida Department of Economic Opportunity
Florida Department of Elder Affairs
Florida Department of Emergency Management
Florida Department of Environmental Protection
Florida Department of Fish and Wildlife Commission
Florida Department of Health
Florida Department of Health and Rehabilitative Services
Florida Department of Highway Safety and Motor Vehicles
Florida Department of Housing Finance Corporation
Florida Department of Juvenile Justice
Florida Department of Legal Affairs and Attorney General
Florida Department of Library and Information Services
Florida Department of Management Services
Florida Department of Natural Resources
Florida Department of State
Florida Department of Transportation
Florida Department of Workforce Innovation
US Department of Transportation

3—Partner, Supervisory, and Staff Qualifications and Experience

Audit Team Members

The firm that will be the most qualified to serve as auditors for the Authority will be the one that can demonstrate its qualifications through past experience, education, and quality control considerations. Our firm’s approach to staffing audit engagements is to choose partners, directors, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement efficiently. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the Authority receives the highest level of service.*** In addition, all personnel assigned to your engagement have met or exceeded the “Yellow Book” CPE requirements, as required by the *Rules of the Auditor General*. Our Audit Department functions as a single department across all offices; it is not uncommon for us to compile audit teams with representatives from multiple offices. Our firm’s extensive resources are available to the audit team and to you, the client, at all times. We expect the entire audit team to return to the Authority on an annual basis.



All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers can be used for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions and assistance year-round without additional billings.

Team Roles

<p>Partner in Charge of Audit</p>	<p>Ms. Mangold will have overall responsibility for excellent client service; she will work closely with the Authority’s management and the audit manager and supervisor to ensure that all work is properly planned, executed, and completed. She will conduct entrance, exit, and interim work conferences with the Authority and participate extensively in audit fieldwork and the review process.</p>
<p>Technical Consultant and Independent Review Partner</p>	<p>Mr. Tucker will provide technical consultation and review of accounting and auditing issues and perform a final independent and objective review of the audited financial statements and reports.</p>
<p>Information Technology Audit Director</p>	<p>Mr. Sandstrum will perform or supervise the review of the Authority’s Information Technology (IT) Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. He will provide recommendations to strengthen the Authority’s IT Environment and IT-related controls. He will also assist with any IT-related issues, as deemed necessary by the audit team.</p>
<p>Audit Manager</p>	<p>Mr. Hogan will be responsible for planning and supervision of the audits. He will perform the review of workpapers and report preparation. In addition, he will assist in managing the efficiency of the audits and operating within the time budget.</p>
<p>Audit Supervisor and Senior Auditor</p>	<p>Mr. Lee and Ms. Carluccio will be primarily responsible for conducting and completing audit fieldwork along with staff auditors and for assisting the audit manager with planning and supervision. They will keep the partner, audit manager, and Authority staff fully informed on the job status.</p>

Philosophy for Staff Rotation

As a result of our commitment to client service, we typically do not have significant staff changes on our audit engagements. ***We staff our audit engagements to build client relationships. We do not use our clients as staff training grounds.*** If it did become necessary to implement staff changes on your audit, it would be discussed with you in advanced. We feel that our philosophy in this area sets us apart from others, who routinely churn staff assignments and place inexperienced new staff in the field at the client’s expense.

Resumes of Audit Team

Resumes of the Audit Team that contain all information requested by the Authority are listed following this page. As is shown there, the audit team assembled for the Authority is well qualified by formal education, continuing professional education, and experience in governmental auditing. In addition, each resume lists various national and state memberships, and professional recognition.



TIFFANY K. MANGOLD, CPA

Audit Partner

Member of Concurring Review Team



CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
tmangold@purvisgray.com

PROFILE

Education

University of South Florida
2010, BS, Accounting

Professional Credentials

CPA License – AC47097
Member of AICPA, FICPA, and FGFOA
Intermediate Single Audit Certificate,
AICPA Certificate Program



Community Involvement

Healthy Start Coalition of Sarasota County
Chair, 2023-Present
Vice Chair, 2022-2023
Treasurer, 2018-Present
Leadership Sarasota County
Class of 2016
Sarasota County Leadership Alumni
Chair, 2023-Present
Committee Member, 2018-Present
Sarasota County Leadership Council
Council Member, 2023-Present
Cub Scouts of America Pack 14
Treasurer, 2021-Present
Tatum Ridge Elementary School
Advisory Council
Committee Member, 2021-Present
Recording Secretary, 2021-Present
FICPA – YCPA Committee Member 2022-2023

Years in Accounting: 13

Years with Firm: 12

SPEAKER/INSTRUCTOR

The Single Audit and FEMA Reimbursements
Uniform Guidance – Changes to Grant Management and Single Audit
How to Audit the Budget
SOC Reports: How to Effectively Use Them on Your Audit Engagements
Excel Tips and Tricks
Internal Controls: Relevance in the Current Electric Cooperative Environment
Plant Accounting and Other Regulatory Matters
Single Audit and Grant Compliance

EXPERIENCE SERVING CLIENTS

Utility Experience

City of Bartow, Florida (E, W, S)
City of Fort Meade, Florida (E, G, W, S)
City of Lake Wales, Florida (W, S)
City of Jacksonville Beach, Florida (E, G, W, S)
City of Sarasota, Florida (W, S)
DeSoto County, Florida, Board of County Commissioners (W, S)
Hernando County, Florida, Board of County Commissioners (W, S)
Lee County Electric Cooperative, Inc. (E)
Lehigh Acres Municipal Services Improvement District (W)
Peace River Electric Cooperative, Inc. (E)
Peace River Manasota Regional Water Supply Authority (W)
Talquin Electric Cooperative, Inc. (E)
Withlacoochee River Electric Cooperative, Inc. (E)
Withlacoochee Regional Water Supply Authority (W)

Special Districts

Alachua County Library District
Bartow Municipal Airport Development Authority*
Lakewood Ranch Community Development District I, II, IV, V, and VI
Lakewood Ranch Inter-District Authority
Lehigh Acres Municipal Services Improvement District*
Peace River Manasota Regional Water Supply Authority*
The Villages Community Development Districts
Withlacoochee Regional Water Supply Authority

Governmental Experience

Municipalities

City of Atlantic Beach, Florida
City of Bartow, Florida*
City of Center Hill, Florida
City of Fort Meade, Florida*
City of Gainesville, Florida*
City of Jacksonville Beach, Florida
City of Lake Wales, Florida*
City of Live Oak, Florida
City of Ocoee, Florida
City of Sarasota, Florida*

Counties

Alachua County, Florida*
Desoto County, Florida
Hernando County, Florida*
Nassau County, Florida*

School Boards

Charlotte County District School Board
Citrus County School Board Internal Accts.
Clayton County Board of Education (GA)
Hernando County School Board

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Tiffany K. Mangold, CPA

CPE Credits

Ms. Mangold is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ BDO USA – ASC 842 Leases - Private Company Implementation Considerations
- ▶ FGFOA Group Internet Based Training – Finance Technical - ESG - What Is It?
- ▶ BDO USA – Unclaimed Property Compliance for Financial Institutions
- ▶ FSFOA 2023 Spring Conference – Government Fraud, Waste, and Abuse
- ▶ FSFOA 2023 Spring Conference – Florida Department of Education Update
- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – Grant Reporting and the Single Audit
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – GASB 34 - The Long and Short of IT
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101: Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ PGC Winter Session

2022

- ▶ BDO – What You Need to Know to Audit Provider Relief Funds - Latest Developments
- ▶ FGFOA Nature Coast – Technology, Driving Process Improvement
- ▶ FGFOA Nature Coast – GASB Updates
- ▶ FGFOA Nature Coast – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast – Hot Topics for Audits of Local Government
- ▶ FGFOA – Nature Coast - Internal Controls for Local Government
- ▶ BDO – EBP Update Series I - Audit, Accounting, and Regulatory Update
- ▶ FGFOA – Bond Issuance and Lease Management
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Florida Department of Education Update
- ▶ FSFOA – GASB 67
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General Update
- ▶ FSFOA – FTE/Scholarships
- ▶ AICPA – Auditing Financial Statements of ERISA Plans
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Economic Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ AICPA – Auditing Financial Statements of ERISA Plans

2021

- ▶ National Underwriter Company Social Security 101
- ▶ BDO USA Stimulus Funding Compliance Audit Update
- ▶ CPAacademy Audit Risks and Challenges in a Remote Environment Due to COVID-19
- ▶ CAPacademy Key Upcoming GASB Pronouncements
- ▶ BDO USA 2021 EBP Update Part III
- ▶ BDO Alliance USA Conference
- ▶ Surgent McCoy CPE Florida Ethics for CPAs
- ▶ FGFOA Opening General Session
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA Strengthening Your People Skills
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Legislative Update
- ▶ FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely Accurate Reporting
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FGFOA Management Leadership Skills for First Time Supervisors
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects



RYAN M. TUCKER, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team



CONTACT INFORMATION

Tallahassee, Florida
(850) 224-7144
ryan@purvisgray.com

PROFILE

Education

Florida State University
1998, BS, Finance and Accounting

Professional Credentials

CPA License – AC0032175
Member AICPA, FICPA, FGFOA, and AGA

Community Involvement

Southern Scholarship Foundation, Inc.
Chairman – 2013
Treasurer – 2008-2009
Current Board Member
Sunset Rotary Club of Tallahassee
President – 2009-2010
Treasurer
Rotary District 6940
Treasurer – 2012-2013, 2015-2016, and
2016-2017
Rotary District 6940 Foundation
Treasurer 2023-2024

Years in Accounting: 25

Years with Firm: 25

SPEAKER/INSTRUCTOR

Accounting and Auditing Electric Cooperatives
Auditor Independence
Financial Emergencies and Financial Condition Assessments
GASB 67 and 68 Pension Standards Update
What to Expect from Your Auditor
Common CAFR Review Comments
Compliance Auditing for Constitutional Officers
GASB Update
Governmental Accounting Fundamentals: GASB 34 Conversions

EXPERIENCE SERVING CLIENTS

Utility Experience

Choctawhatchee Electric Cooperative, Inc. (E)
City of Atlantic Beach, Florida* (W, S)
City of Belleview, Florida* (W, S)
City of Deltona, Florida* (W, S)
City of Fernandina Beach, Florida* (W, S)
City of Jacksonville Beach, Florida* (E, G, W, S)
City of Lake City, Florida* (G, W, S)
City of Live Oak, Florida* (G, W, S)
City St. Cloud, Florida* (W, S)
Gulf Coast Electric Cooperative, Inc.* (E)
Kissimmee Utility Authority (E)
Peace River Electric Cooperative, Inc. (E)
Sumter Electric Cooperative, Inc. (E)
Sun 'N Lake of Sebring Improvement District (W, S)
Suwannee Valley Electric Cooperative, Inc.
Talquin Electric Cooperative, Inc. (E, W, S)
Town of Altha, Florida*
Withlacoochee River Electric Cooperative, Inc. (E)

Governmental Experience

Municipalities

City of Atlantic Beach, Florida*
City of Belleview, Florida*
City of Crestview, Florida
City of Deltona, Florida*
City of Dunnellon, Florida*
City of Fernandina Beach, Florida*
City of Jacksonville Beach, Florida*
City of Jacob City, Florida
City of Lake City, Florida*
City of Live Oak, Florida*
City of Leesburg, Florida*
City St. Cloud, Florida*
Town of Altha, Florida*

Special Districts

Dog Island Conservation District
Children's Services Council of Leon County
Florida Court Clerks and Comptroller
Florida Courts E-Filing Authority
Northwest Florida Water Management*
Quincy-Gadsden Airport Authority
Withlacoochee Regional Water Supply

Counties

Alachua County, Florida*
Bradford County, Florida*
Citrus County, Florida *
Flagler County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Liberty County, Florida
Nassau County, Florida
Sarasota County, Florida
Wakulla County, Florida

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Ryan M. Tucker, CPA

CPE Credits

Mr. Tucker is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ BDO USA – SA 2023 Single Audit Planning Trends and Issues
- ▶ BDO USA – SA 2023 Reporting Compliance Requirements Trends and Issues
- ▶ BDO USA – SA 2023 Major Program Determination
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for PCAs (ETFL)
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Public Records Requests and The Sunshine Law
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ PGC – SAS 145 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatements
- ▶ PGC – Examination Engagements (in Conjunction with and Audit
- ▶ PGC – CaseWare Connector
- ▶ PGC – The 58th Annual Southern Federal Tax Institute
- ▶ PGC – SAS 142 Audit Evidence
- ▶ PGC – Quality Control and Peer Review
- ▶ PGC – Mastering Soft Skills for Workplace Success
- ▶ PGC – Governmental Accounting 101 and GASB 34 Conversions
- ▶ PGC - SAS 143 Auditing Accounting Estimates
- ▶ FGFOA The Big Bend Chapter – Quarterly Meeting/Economic Update

2022

- ▶ PGC – Winter Tax CPE
- ▶ FGFOA Big Bend – Internal Controls Update
- ▶ FGFOA – GASB 87 and 96 Updates
- ▶ FGFOA Conference – Common Audit Findings
- ▶ FGFOA Conference – ARPA and CARES Act
- ▶ FGFOA Conference – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA Conference – Single Audit Update
- ▶ FGFOA Conference – Financial Reporting Complexities in Local Governments
- ▶ FGFOA Conference – GASB Hot Topics
- ▶ FGFOA Conference – Legislative Update
- ▶ FGFOA Conference – GASB 87
- ▶ FGFOA Conference – GASB Update
- ▶ FGFOA Conference – Intro to Governmental Accounting
- ▶ FGFOA Conference – Auditor General and Department of Financial Services Update
- ▶ Florida Electric Cooperative Conference – FEMA Update
- ▶ Florida Electric Cooperative Conference – NRECA, Categories of Work Defined by FEMA and BRIC
- ▶ Florida Electric Cooperative Conference – Power South, Joint Procurement Program
- ▶ Florida Electric Cooperative Conference – CoBank Economy, Interest Rates, and Inflation
- ▶ Florida Electric Cooperative Conference – CFC, EV Challenges
- ▶ Florida Electric Cooperative Conference – Purvis Gray Auditing and Accounting Issues
- ▶ Florida Electric Cooperative Conference – Seminole EC, Natural Gas Markets
- ▶ Florida Electric Cooperative Conference – Federated, Cybersecurity Insurance
- ▶ Florida Electric Cooperative Conference – NRECA Benefits Update
- ▶ FGFOA Big Bend Chapter – Auditor General Update
- ▶ Florida Electric Cooperatives Association – FECAFA - Human Resource Conference
- ▶ FGFOA Big Bend – Education and Chapter Meeting

2021

- ▶ Purvis Gray Lunch and Learn Series – Depreciation
- ▶ Purvis Gray Winter CPE Series
- ▶ FGFOA 2021 Conference Auditing Governmental
- ▶ FGFOA 2021 Personal Development
- ▶ FGFOA 2021 Specialized Knowledge
- ▶ Surgent McCoy CPE Florida Ethics for CPAs
- ▶ FECA – FDEM Overview of FEDM Program
- ▶ FECA – Gulf Coast EC Lessons Learned from Hurricane Michael
- ▶ FECA – Economy, Interest Rates and Inflation
- ▶ FECA – Utility Scale Solar and Batter Storage
- ▶ PGC – Personal Growth - Communication



MICHAEL S. SANDSTRUM, CPA, CISA, CISM, CITP, CDPSE

IT Audit Director



CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
msandstrum@purvisgray.com

PROFILE

Education

Auburn University
2002, Master of Business Administration (Graduated with Honors)
Wichita State University
1976, BA, Business Administration in Accounting (with a Minor in Political Science)

Professional Credentials

CPA License – AC39388 (Florida)
CPA License – 2087 (Mississippi)
Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Information Technology Professional (CITP)
Certified Data Privacy Solutions Engineer (CDPSE)

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)
Information Systems Audit and Control Association (ISACA)
Florida Government Finance Officers Association (FGFOA)

Previous Employers, 1977-2017

AuditWerx – Tampa, FL
CS&L CPAs – Bradenton, FL
Moody-Price, LLC – Baton Rouge, LA
Heavy Quip – Jackson, MS
Horton and Associates CPAs – Jackson, MS

Years Auditing Information Systems: 46

Years with Firm: 6

PROFESSIONAL PROFILE

Michael has extensive experience in accounting, auditing, IT auditing, security management, and consulting, both in public accounting and private industry sectors. He has held positions as Technology Director, Senior Audit Manager, Tax Manager, Programmer, Systems Analyst, Chief Information Officer, and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, Attestation engagements, as well as GAAS financial audit risk assessments.

Michael is responsible for IT risk assessment/audit function for Purvis Gray. This responsibility includes conducting the IT risk assessments for school boards, counties, municipalities, and not-for-profit organizations. In addition, he is responsible for managing SOC 1 and SOC 2 engagements for cloud organizations, data centers, and a child support processor for the State of Florida.

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2	FISMA
SOC 1 Type 1 and Type 2	NIST
SOC Readiness Engagements	Financial and IT Controls
Information Technology General Controls Examinations	HIPAA
DHSMV David System Examinations	GLBA
Client Development	COBIT
IT Security Controls Auditing	Business Processes Analysis
IT SOX Auditing	Data Mining & Reporting
Industry Experience:	EDI/XML
Healthcare	Cloud Integration
Local Governments	Security Management & Compliance
Banking	IDEA Audit and Data Analytics Software
Claims Processing	AS/400
Manufacturing	Linux
Distribution	Mainframe
Cloud Providers	Windows
Data Centers	SQL
Non-Profit	Oracle
Information Security – Consulting	CaseWare Audit Software
Privacy Assessments and Consulting	Citrix
Risk Assessments	ERP Systems
Agreed Upon Procedures	

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA, CDPSE

CPE Credits

Mr. Sandstrum is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ AICPA Town Hall Series – Specialized Knowledge
- ▶ AICPA Town Hall – Trends and Best Practices in Cybersecurity
- ▶ ISACA – The State of Privacy 2023
- ▶ Surgent – What You Need to Know About ASC 842, Leases
- ▶ ISACA – Using COBIT 2019 to Develop an IT Audit Plan Webinar
- ▶ ISACA – Unlocking Data Driven Decisioning for Security Operations
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ AICPA – FCPA Overview, Case Studies, and How to Leverage Data Analytics to Identify High Risk Transactions
- ▶ BDO USA – What to Know: Recent Changes to SOC 1 Guide
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – Benefits of Moving to the Cloud
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Update on the Latest Banking Technologies
- ▶ FGFOA 2023 Annual Conference – Cybersecurity in the Remote Environment
- ▶ AuditBoard – Navigating the A1 Act Preparing for the Challenges of the Latest EU Regulations
- ▶ ISACA – Time Matters Proactively Prepare for and Respond Faster to Business Disruptions
- ▶ ISACA – Virtual Summit 2023: Building a Viable Cybersecurity Program
- ▶ PGC – SAS 145 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatements
- ▶ PGC – Examination Engagements (in Conjunction with an Audit)
- ▶ PGC – CaseWare Connector
- ▶ PGC – SAS 142 Audit Evidence
- ▶ PGC – Quality Control and Peer Review
- ▶ PGC – Mastering Soft Skills for Workplace Success
- ▶ PGC – Governmental Accounting 101 and GASB 34 Conversions
- ▶ PGC – SAS 143 Auditing Accounting Estimates
- ▶ PGC – Developing and Using Analytics in an Audit
- ▶ PGC – SOC Reports (Use in an Audit)
- ▶ PGC Winter Session

2022

- ▶ AICPA – Town Hall Series
- ▶ ISACA – Virtual Summit Data Protection in an Evolving World on Demand
- ▶ ISACA – Bringing Privacy to the Security Table
- ▶ ISACA – Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy
- ▶ FGFOA – Legislative Review
- ▶ AICPA – Cyber Breach: Choose Your Own Response
- ▶ AuditBoard – Third-Party Risk Management - What You Don't Know Today Can Hurt You
- ▶ AuditBoard – Continuous Monitoring at Scale: The Future of Security Compliance
- ▶ AuditBoard – Opportunity Knocks: Turning Digital Risk into Your Competitive Advantage
- ▶ BDO – What Asset Management Professionals Need to Know About System and Organization Controls Reports
- ▶ ISACA – Software Composition Analysis for Managing Security and Licensing Risks
- ▶ FGFOA – Cybersecurity for Operations Based Departments
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update

2021

- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
- ▶ ISACA Mitigating the Security Risks of a Remote Workforce During a Crisis
- ▶ ISACA Risk Management in Action 4 Key Pillars for Achievable Resilience
- ▶ ISACA Data Protection for Cloud-First Organizations
- ▶ BDO USA General Day 1, Day 2, and Day 3 Sessions
- ▶ BDO USA Adding Value to the Board Hot Topics in Governance
- ▶ BDO USA Single Audit Surprises and Other Matters
- ▶ BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
- ▶ FGFOA GASB Update
- ▶ FGFOA Economic Update Planning for a Post Pandemic Futures
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Legislative Update
- ▶ FGFOA Creating Efficiencies for Internal Audits
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Disaster Recovery How Do You Solve the Hurricane Problem
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022



PEARCE F. HOGAN, CPA

Audit Manager



CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
phogan@purvisgray.com

PROFILE

Education

University of Central Florida
2017, BS, Accounting

Professional Credentials

CPA License – AC55424
Member of AICPA and FICPA

Community Involvement

Solve Maternity Homes
Board Member, 2022 – Present
Finance Committee Member,
2022 – Present

Years in Accounting: 6

Years with Firm: 6

EXPERIENCE SERVING CLIENTS

Utility Experience

City of Fort Meade, Florida (E, W, S)
City of Mount Dora, Florida (E, W, S)
City of Williston, Florida (E, W, S)
Peace River Manasota Regional Water Supply Authority (W)
Peace River Electric Cooperative, Inc. (E)
Utilities Commission of New Smyrna Beach (E, W, S)
City of Williston, Florida (E, W, S)
City of Winter Springs, Florida (W, S)
Withlacoochee River Electric Cooperative, Inc. (E)

Governmental Experience

Municipalities

City of Alachua, Florida
City of Atlantic Beach, Florida
City of Gainesville, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida*
City of Frostproof, Florida
City of Mount Dora, Florida
Town of Orange Park, Florida
City of Sarasota, Florida*
City of Williston, Florida
City of Winter Springs, Florida

Counties

Alachua County, Florida, Board of County Commissioners*
Alachua County, Florida, Constitutional Officers
Bradford County, Florida, Supervisor of Elections
Bradford County, Florida, Board of County Commissioners*
DeSoto County, Florida, Board of County Commissioners*
DeSoto County, Florida, Constitutional Officers
Nassau County, Florida, Board of County Commissioners*

School Board Experience

Alachua County District School Board
Charlotte County School Board
Clay County District School Board*
Clayton County District Board of Education (GA)*

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Pearce F. Hogan, CPA

CPE Credits

Mr. Hogan is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ BDO USA – What You Need to Know to Audit Provider Relief Funds - Latest Developments
- ▶ BDO USA – NFP 2022: Recent Changes in Risk Assessment Methodology
- ▶ BDO USA – Government Accounting and Auditing Update Q1 2023
- ▶ BDO USA – Navigating Provider Relief Funds for For-Profit Organizations
- ▶ Becker – 2023 Entity Specific Tax Update
- ▶ Becker – Enterprise Risk Management in the Federal Government OMB Circular A-123
- ▶ FSFOA 2023 Spring Conference – GASB Update
- ▶ FSFOA 2023 Spring Conference – Government Fraud, Waste, and Abuse
- ▶ FSFOA 2023 Spring Conference – Preparing the AFR Forms ESE 348 and ESE 145
- ▶ FSFOA 2023 Spring Conference – Florida Department of Education Update
- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – Audit Readiness
- ▶ FSFOA 2023 Spring Conference – Grant Reporting and the Single Audit
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – Internal School Audits
- ▶ FSFOA 2023 Spring Conference – GASB 34 The Long and Short of IT
- ▶ Becker Professional Education – Fraud and Abuse in Non-Profit and Government Environments
- ▶ Becker Professional Education – Federal Government Contracting - Contract Fraud
- ▶ Becker Professional Education – An Introduction
- ▶ Becker Professional Education – GASB Disclosure Framework Issued
- ▶ Becker Professional Education – Single Audit Quality Focus on Designing & Performing Test of Control & Compliance
- ▶ Becker Professional Education – Yellow Book Single Audit Update
- ▶ Becker Professional Education – Yellow Book Examination Engagements
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ BDO – NFP: Yellow Book (GAGAS) Update
- ▶ BDO – NFP: GASB 84 - Fiduciary Activities - Implementation Discussion
- ▶ BDO – NFP: Cash Management
- ▶ BDO – NFP: Single Audit Approach - What to Do When the CFDA is Not in the Matrix
- ▶ BDO – Banking School 2020 Sessions 1, 2, 3, 4, and 6
- ▶ BDO – Overview of Single Audit Requirements and Available Resources
- ▶ BDO – Quarterly 1 Government Accounting and Auditing Update
- ▶ BDO – NFP: Quarterly 1 Education Technical Accounting and Auditing Update
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB 87
- ▶ FGFOA – GASB Update
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ CPAAcademy.org – The Fundamentals of ASC 842 Compliance

2021

- ▶ BDO USA 2021 Alliance USA Conference
- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
- ▶ FGFOA – Disaster Recovery Accounting and Single Audit Aspects
- ▶ FGFOA – Florida Open Financial Statement System - Getting Ready for 2022
- ▶ FGFOA – Comprehensive Annual Financial Report - Tips and Tricks to Ensure Timely and Accurate Reporting
- ▶ FGFOA – Debt: Financing Options Used for Public Infrastructure
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Retirement Plans Best Practices
- ▶ FGFOA – Creating Efficiencies for Internal Control Audits
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Lies, Lies, and Economic Forecasts
- ▶ FGFOA – Providing Government Services in a Remote World
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – Introduction to Governmental Accounting
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB Update



KEN C. LEE, CPA

Audit Supervisor

PURVIS
GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
klee@purvisgray.com

PROFILE

Education

University of Pittsburgh
University of South Florida
1999, BA, Business
2009, MBA – MIS, Finance,
Management
2015, BA, Accounting

Professional Credentials

CPA License – AC54137
Member of FICPA and FGFOA
Member of FGFOA Southwest Chapter

Community Involvement

Impact Academy in Seffner, Florida
Advisory Board Member, 2014 - Present
Healthy Start Coalition of Sarasota County
Treasurer, 2022 - Present
FGFOA Technical Resource and Legislative
Committee Member, 2022
FICPA Committees, 2021 - 2022
Employee Benefits Conference
State and Local Government
University of South Florida
Accounting Conference

Years in Accounting: 16

Years with Firm: 8

SPEAKER/INSTRUCTOR

Public Speaker on the Following Topics:

Single Audit
Tourist Development Tax
Auditing Budgets

EXPERIENCE SERVING CLIENTS

Utility Experience

Peace River Electric Cooperative, Inc. (E)
Peace River Manasota Regional Water Supply Authority (W)
Utilities Commission, City of New Smyrna Beach (E, W, S)
Withlacoochee River Electric Cooperative, Inc. (E)

Governmental Experience

Municipalities

City of Bartow, Florida*
City of Deltona
City of Fort Meade, Florida
City of Sarasota, Florida*
City of Crestview, Florida*

Counties

Alachua County Board of County Commissioners
Desoto County, Florida, Board of County Commissioners*
DeSoto County, Florida, Clerk of the Circuit Court
DeSoto County, Florida, Sheriff
DeSoto County, Florida, Supervisor of Elections
Gadsden County, Florida, Sheriff
Hernando County, Florida, Board of County Commissioners*
Hernando County, Florida, Clerk of Circuit Court and Comptroller
Hernando County, Florida, Property Appraiser
Hernando County, Florida, Tax Collector
Hernando County, Florida, Sheriff
Nassau County Clerk of the Circuit Court and Comptroller

School Board Experience

Charlotte County School Board*
Clay County District School Board*
Clayton County Board of Education (GA)*
Hernando County School Board

Other Governmental Entities

Florida Court Clerks and Comptrollers, and State Department of Revenue
Florida Courts E-Filing Authority
Lakewood Ranch Community Development Districts, Florida (Special District)
Lehigh Acres Municipal Services Improvement District (Special District)
University of Florida Transportation and Parking Services
Bartow Municipal Airport Development Authority* (Special District)

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Ken C. Lee, CPA

CPE Credits

Mr. Lee is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ BDO USA – EBP Part I (A&A)
- ▶ BDO USA – EBP Part III
- ▶ Becker Professional Education – Bank Crisis: Treasury Response and Update
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ BDO USA – SA 2023 Period of Performance Applicability and Testing
- ▶ BDO USA – Determining and Designing Testing for Applicable Compliance Requirements
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GAS Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ BDO USA – Non-Profit Leases Industry Specific Issues and Lessons Learned
- ▶ BDO USA – CECL For Non-Profits
- ▶ BDO USA – Contributed Non-Financial Assets - Lessons Learned
- ▶ FECA Conference
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ AICPA – Town Hall Series
- ▶ BDO – Top Challenges for Non-Profits in the Current Environment
- ▶ BDO – Quarterly 2 Government Accounting and Auditing Update
- ▶ BDO – The Internal Auditor of the Future
- ▶ BDO – 2022 EBP - Update Series Part II
- ▶ FGFOA – Bond Issuance and Lease Management
- ▶ BDO – NFP: GASB 87 Leases - Statement Overview and Implementation Considerations
- ▶ BDO – NFP: A User's Guide to Performing Component Unit Determinations
- ▶ BDO – NFP: Common Accounting Issues in State and Local Government
- ▶ BDO – NFP: Foundation of Indirect Costs - What You Need to Know
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB Update
- ▶ FGFOA – Opening General Session - Prepare to Be Positive
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Fraud in Florida
- ▶ FGFOA – Common Audit Findings
- ▶ BDO – Basics of Auditing and Reporting Functional Expense
- ▶ BDO – OMB Compliance Supplement - What's New
- ▶ BDO – Auditing Stimulus Funding
- ▶ FGFOA – Internal Controls and Fraud Prevention
- ▶ BDO – Amplify Conference - 10 New Trends Impacting Leadership and Marketing

2021

- ▶ BOD New Auditing Standards and Amendments Effective for Year-End 2020 Audits
- ▶ BDO Yellow Book Focus on CPE
- ▶ BDO ASC 606 Revenue from Contracts with Customers Practice Matters
- ▶ BDO Revised Yellow Book What You Need to Know
- ▶ BDO Yellow Book Focus on Independence
- ▶ BDO USA Stimulus Funding Compliance Audit Update
- ▶ BDO USA What's Happening with International Financial Reporting Standards
- ▶ BDO USA Effective Use of SOC 1 Reports in EBP Audit Engagements
- ▶ FGFOA Accounting for Leases GASB 87
- ▶ BDO 2021 EBP Update Parts 1, 2, 3, and 4
- ▶ BDO USA ERISA Update
- ▶ BDO USA Yellow Book Update and Practice Issues
- ▶ BDO USA Impact of New ISQM Standards on Firms Systems of Quality Management
- ▶ BDO USA GASB Update and Practice Issues
- ▶ BDO USA Performing Preparation Compilations Reviews Engagements SSARS 101
- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)



VANESSA L. (CARLUCCIO) NEWCOMB, CPA

Senior Auditor



CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
vcarluccio@purvisgray.com

PROFILE

Education

University of South Florida
2022, Master of Accountancy
2021, BS, Accounting

Professional Credentials

CPA License – AC60154

Years in Accounting: 4

Years with Firm: 4

EXPERIENCE SERVING CLIENTS

Utility Experience

Peace River Manasota Regional Water Supply Authority (W)
DeSoto County, Florida, Board of County Commissioners (W, S)
Lehigh Acres Municipal Services Improvement District (W)
Withlacoochee River Electric Cooperative, Inc. (E)
Peace River Electric Cooperative, Inc. (E)
City of Fort Meade, Florida (E, G, W, S)
City of Bartow, Florida (E, W, S)

Special Districts

Bartow Municipal Airport Development Authority*
Lakewood Ranch Community Development Districts
Lakewood Ranch Inter-District Authority
Lehigh Acres Municipal Services Improvement District*
Peace River Manasota Regional Water Supply Authority*
The Villages Community Development Districts

Governmental Experience

Municipalities

City of Bartow, Florida*
City of Fort Meade, Florida*
City of Winter Springs, Florida
City of Frostproof, Florida
City of Sarasota, Florida*
City of Gainesville, Florida*

Counties

Desoto County, Florida, Board of County Commissioners*
Desoto County, Florida, Constitutional Officers
Bradford County, Florida, Board of County Commissioners*
Bradford County, Florida, Constitutional Officers

School Board Experience

Charlotte County District School Board*
Clayton County District School Board*

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

VANESSA L. (CARLUCCIO) NEWCOMB, CPA

CPE Credits

Ms. (Carluccio) Newcomb is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96 FGFOA Conference (Instructor Credit)
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ BDO USA – SA 2023 Single Audit Planning Trends and Issues
- ▶ BDO USA – SA 2023 Yellow Book Trends and Issues
- ▶ BDO USA – SA 2023 Determining and Designing Testing for Applicable Compliance Requirements
- ▶ BDO USA – SA 2023 Single Audit Sampling for Compliance Requirement Latest Issues and Trends
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ PGC Winter Conference
- ▶ BDO – Single Audit Update Q4
- ▶ BDO – Quarterly Government Accounting and Auditing Update Q4

2022

- ▶ CPAAcademy.org – The Fundamentals of ASC 842 Compliance

2021

- ▶ PGC – Depreciation
- ▶ PGC – Accrual to Cash Conversion and SE Health Insurance
- ▶ PGC – Section 199A, Roth Conversions and Reporting the Sale of Assets
- ▶ PGC – Fox It Training
- ▶ CPAAcademy.org – Key Upcoming GASB Pronouncements
- ▶ CPAAcademy.org – SOC Reporting: What Is It, and Who Can Benefit?
- ▶ PGC – Audit Staff Training
- ▶ BDO Alliance – Assurance Experienced Associate Day 1
- ▶ BDO Alliance – Assurance Experienced Associate Day 2
- ▶ BDO Alliance – Assurance Experienced Associate Day 3
- ▶ BDO Alliance – Assurance Experienced Associate Day 4
- ▶ BDO Alliance – Assurance Experienced Associate Day 5
- ▶ BDO USA – OMB Compliance Supplement Overview
- ▶ PGC – Personal Growth Series - Time Management

4—Similar Engagements with Other Governmental Entities

References

The following references have been provided in the Required Forms section of this proposal. All requested information has been listed on the reference forms provided in your RFP.

- ▶ Desoto County
- ▶ Withlacoochee Regional Water Supply Authority
- ▶ Lehigh Acres Municipal Services Improvement District
- ▶ Florida Municipal Power Agency

Governmental Experience

Audits we **currently** perform for governmental-type clients are listed on the next few pages. These audits were conducted in accordance with *Government Auditing Standards*, with Federal and State Single Audits performed, when applicable.

Special Districts

- ▶ Alachua County Library District
- ▶ Bartow Municipal Airport Development Authority
- ▶ Children’s Trust of Alachua County
- ▶ Dog Island Conservation District
- ▶ Florida Gas Utility
- ▶ Florida Municipal Power Agency
- ▶ Gainesville-Alachua County Regional Airport Authority
- ▶ Kissimmee Utility Authority
- ▶ Lakewood Ranch Community Development Districts (Made up of 6 Special Districts)
- ▶ Lehigh Acres Municipal Services Improvement District
- ▶ Peace River Manasota Regional Water Supply Authority
- ▶ The Villages Community Development Districts (Made up of 21 Special Districts)
- ▶ Utilities Commission, City of New Smyrna Beach
- ▶ Withlacoochee Regional Water Supply Authority

Water, Sewer, and Gas Utilities

- ▶ City of Alachua
- ▶ City of Jacksonville Beach
- ▶ City of St. Cloud
- ▶ City of Atlantic Beach
- ▶ Lehigh Acres Municipal Services Improvement District
- ▶ Town of Orange Park
- ▶ City of Bartow
- ▶ City of Live Oak
- ▶ Utilities Commission New Smyrna Beach
- ▶ City of Belleview
- ▶ Nassau County
- ▶ Village Center Community Development District & Affiliates, The Villages
- ▶ Town of Bronson
- ▶ City of Neptune Beach
- ▶ City of Williston
- ▶ City of Bushnell
- ▶ City of Newberry
- ▶ Withlacoochee Regional Water Supply Authority, Dade City
- ▶ DeSoto County
- ▶ City of Oviedo
- ▶ City of Deltona
- ▶ City of Ocala
- ▶ City of Eustis
- ▶ Peace River Manasota Regional Water Supply Authority
- ▶ Florida Gas Utility, Gainesville
- ▶ City of Fort Meade

Rural Electric Cooperatives

- ▶ Central Florida Electric Cooperative, Inc., Chiefland
- ▶ Peace River Electric Cooperative, Inc., Wauchula
- ▶ Choctawhatchee Electric Cooperative, Inc., DeFuniak Springs
- ▶ Sumter Electric Cooperative, Inc., Sumterville
- ▶ Gulf Coast Electric Cooperative, Inc., Wewahitchka
- ▶ Talquin Electric Cooperative, Inc., Quincy
- ▶ Lee County Electric Cooperative, Inc., North Ft. Myers
- ▶ Withlacoochee River Electric Cooperative, Inc., Dade City

Electric Utilities

- ▶ City of Alachua
- ▶ City of Bartow
- ▶ City of Bushnell
- ▶ Central Florida Electric Cooperative, Inc.
- ▶ Choctawhatchee Electric Cooperative, Inc.
- ▶ Florida Municipal Power Association
- ▶ City of Fort Meade
- ▶ City of Green Cove Springs
- ▶ Gulf Coast Electric Cooperative, Inc.
- ▶ City of Jacksonville Beach
- ▶ Kissimmee Utility Authority
- ▶ City of Newberry
- ▶ City of Ocala
- ▶ Peace River Electric Cooperative, Inc.
- ▶ City of St. Cloud
- ▶ Sumter Electric Cooperative, Inc.
- ▶ Talquin Electric Cooperative, Inc.
- ▶ City of Williston
- ▶ Withlacoochee Electric Cooperative, Inc.
- ▶ Utilities Commission New Smyrna Beach

Municipalities

- ▶ City of Alachua—(ACFR)
- ▶ City of Atlantic Beach
- ▶ City of Bartow
- ▶ City of Belleview—(ACFR)
- ▶ Town of Bronson
- ▶ City of Bushnell—(ACFR)
- ▶ City of Cedar Key
- ▶ City of Center Hill
- ▶ City of Crestview
- ▶ City of Dade City
- ▶ City of Deltona—(ACFR)
- ▶ City of Eustis—(ACFR)
- ▶ City of Fort Meade
- ▶ City of Frostproof
- ▶ City of Gainesville—(ACFR)
- ▶ City of Green Cove Springs
- ▶ City of Jacksonville Beach—(ACFR)
- ▶ City of Kissimmee
- ▶ City of Live Oak
- ▶ City of Newberry—(ACFR)
- ▶ City of Neptune Beach
- ▶ City of Ocala—(ACFR)
- ▶ City of Ocoee—(ACFR)
- ▶ Town of Orange Park
- ▶ City of Oviedo—(ACFR)
- ▶ Town of Reddick
- ▶ City of St. Cloud—(ACFR)
- ▶ City of Williston
- ▶ City of Winter Springs

Counties

- ▶ Alachua County—(ACFR)
- ▶ DeSoto County
- ▶ Gadsden County
- ▶ Marion County—(ACFR)
- ▶ Nassau County—(ACFR)

School Boards

- ▶ Alachua County District School Board
- ▶ Charlotte County District School Board
- ▶ Citrus County District School Board
- ▶ Clay County School Board
- ▶ Hernando County School Board—(ACFR)
- ▶ Lake County District School Board—(ACFR)
- ▶ Leon County School Board
- ▶ Levy County District School Board
- ▶ Marion County School Board—(ACFR)
- ▶ The Villages Charter School, Inc.

5—Audit Approach

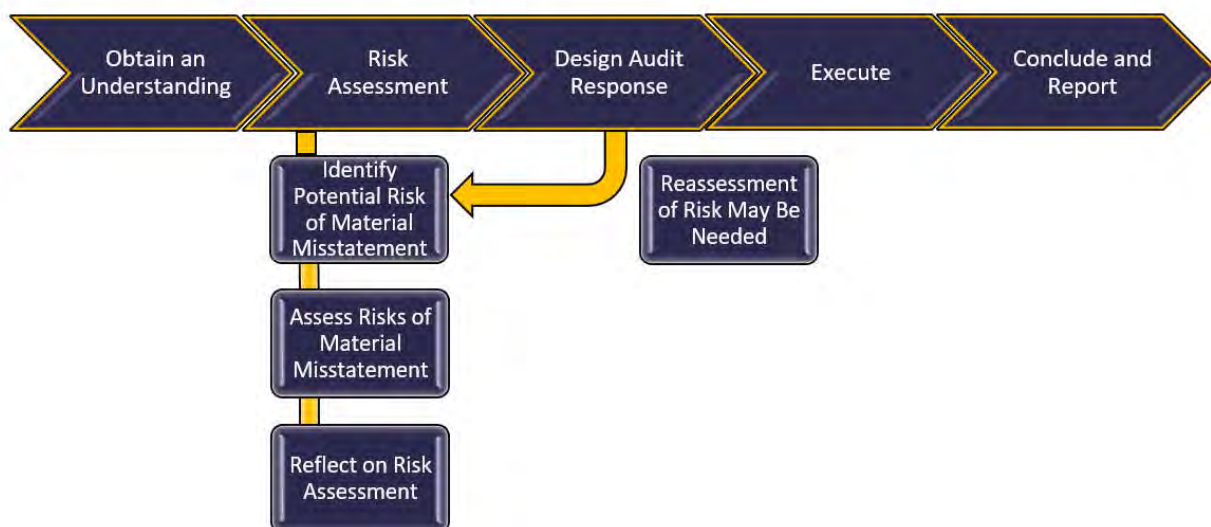
Understanding Scope of Services

We have read your Scope of Services, Exhibit A in its entirety and give you our express commitment to meet or exceed the performance and time specifications contained therein.

We will perform a financial and compliance audit on the basic financial statements as required by Sections 11.45, 189.06, and 218.39, Florida Statutes, the *Federal Single Audit Act* and *Florida Single Audit Act*, for the years ending September 30, 2024 through September 30, 2028. In addition, we understand that the Authority may require assistance for drafting and formatting of the financial statements and footnotes, which will be conformed to the provisions of GASB and related requirements. We will be available to attend regular Board of Directors meetings to discuss the audit.

Audit Methodology

As required by audit standards, our audit methodology is a *risk-based approach*. This methodology focuses the audit resources on the areas where risks of fraud, irregularities, or financial statement errors are most likely to occur. It emphasizes a top-down approach that considers the “big picture” and the details based on our risk assessment. The audit process can be further broken down into the following steps:



Obtain an Understanding

- ▶ Inquiries with management and those charged with governance.
- ▶ Understand the Authority’s objectives, strategies, risks, and environment.
- ▶ Understand internal controls.
- ▶ Evaluate sources both inside and outside the Authority.
- ▶ Preliminary analytical review.
- ▶ Retrospective review.

Risk Assessment

Identify Potential Risk of Material Misstatement

- ▶ Perform walkthroughs.
- ▶ Understand the Authority’s process and flow of transactions.
- ▶ Assess likelihood and magnitude for potential risk of material misstatement.
- ▶ Identify relevant controls and scope in IT environment.
- ▶ Assess the design and implementation of relevant controls.
- ▶ Determine the operating effectiveness of relevant controls.

Assess Risks of Material Misstatement

- ▶ Scope the engagement.
- ▶ Consider complexity of the Authority, applicable financial reporting framework, and relevant risks.

Reflect on Risk Assessment

- ▶ Holistic view of the undertaken judgment process.
- ▶ Consider any information omitted.
- ▶ Determine reasonableness of conclusion.
- ▶ Consider materiality.

Design Audit Response

- ▶ Test controls.
- ▶ Substantive analytical procedures.
- ▶ Data analytics test.
- ▶ Other substantive procedures.

Execute

Utilize technologies, automation, and data analytics, such as:

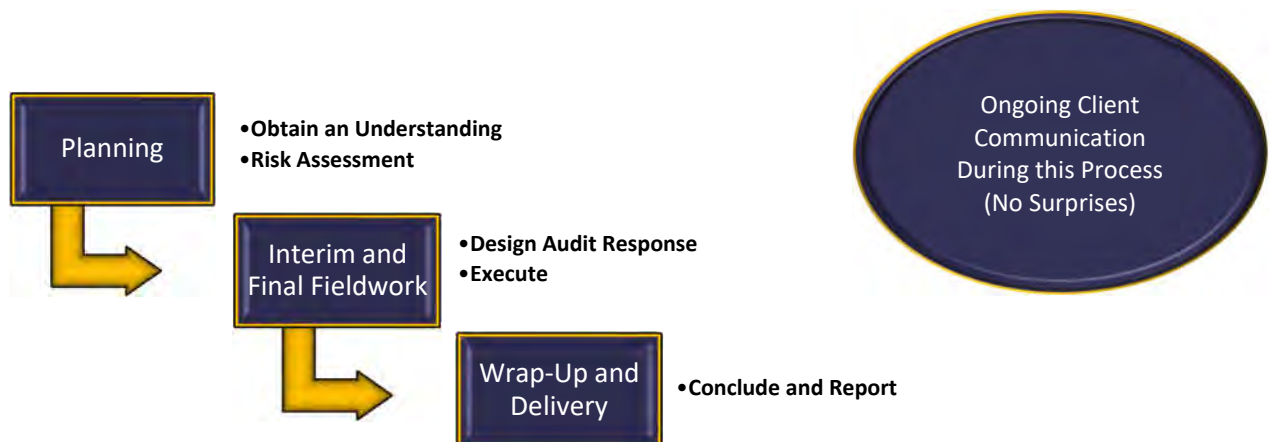
- ▶ Suralink
- ▶ CaseWare
- ▶ IDEA
- ▶ Thomson Reuters PPC Checkpoint Tools
- ▶ Engagement level automations

Conclude and Report

- ▶ Evaluate evidence.
- ▶ Consider effects of potential misstatement.
- ▶ Final analytical review.
- ▶ Share content with those charged with governance.
- ▶ Issue management letter and auditor reports.
- ▶ Issue report to those charged with governance.

Work Plan

The audit will be broken down into the following three time phases:



Planning and Interim Work (June/July)

One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This allows us to better schedule our annual workload, and also minimizes the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification and resolution of accounting and auditing issues. Interim work and planning would include the following steps:

Upon engagement as auditors for the Authority, we would:

- Schedule meeting with Finance and Budget Senior Manager and key office personnel to discuss potential new audit issues, timing of interim audit procedures, and schedule for year-end fieldwork. Entrance conference will take place by May 31, 2024.
- Create Suralink Dynamic Request List (list of all schedules and documents to be provided by the Authority) for preliminary fieldwork by June 30, 2024.

Preliminary fieldwork will be conducted in June/July 2024, and we will:

- Review and update documentation of the Authority's current operating systems, budget, organizational charts, Master Water Supply Contract, inter-local agreement, internal controls, data processing controls and operations, financial reports, Board minutes, and regulatory correspondence, etc. Determine preliminary materiality limits and assess control risk.
- Review the Authority's current federal and state financial award programs. Identify major programs and related compliance requirements, plan approach for internal control and compliance testing in accordance with the Uniform Guidance and the Florida Department of Financial Services' *State Projects Compliance Supplement*.
- Review and assess the Authority's fraud prevention and detection system.
- Establish estimated time requirements by functional area.
- Prepare preliminary audit programs.
- Perform preliminary analytical review procedures to identify high risk areas.
- Review unusual significant transactions during the audit period.
- Perform test of controls over disbursements and payroll as considered necessary.
- Perform tests of compliance with grant provisions for major federal awards and state projects.
- Review new bond offerings or loan agreements, if any.
- Review capital project expenditures, to-date.
- Test original budgets and amendments, to-date.
- Identify and resolve new or unusual accounting and auditing issues.
- Arrange for preparation of audit correspondence, including confirmations.
- Update Suralink with request list for year-end fieldwork.
- Conduct progress conferences, if needed, with the Finance and Budget Senior Manager.

Final Fieldwork (November/December)

Procedures performed during year-end fieldwork would include the following:

- Conduct entrance conferences at commencement of final year-end fieldwork in November/December 2024.
- Obtain year-end trial balances and import them into our paperless audit documentation system. Assign mapping codes to new accounts and run side-by-side financial statement combinations (this allows us to concentrate on financial statement balances and classifications).
- Conduct and complete audit fieldwork—sampling, vouching, complete internal control tests, compliance tests and substantive tests.
- Complete Single Audit—internal control and compliance tests.
- Perform wrap-up analytical procedures:
 - Financial statement level comparison to prior year balances;
 - Financial statement level comparison of actual revenue and expenses vs. budget; and
 - Financial condition assessment (as required by Auditor General).
- Review subsequent events.
- Exit conference on the last day of fieldwork with the Finance and Budget Senior Manager to summarize results of fieldwork, identify key issues, and review significant findings and suggestions for improvement.

Wrap-Up/Presentation (January/February)

Procedures performed subsequent to year-end fieldwork would include the following:

- Hold any additional exit conferences as requested by the Authority.
- Internal reviews of draft financial statements and notes prepared by Finance Department and comparison to audit workpapers and audited trial balances.
- Provide draft recommendations, revisions, and suggestions for improvement to the Finance and Budget Senior Manager by January 15, 2025.
- Prepare and deliver draft Auditor’s Reports to the Authority by January 15, 2025.
- Perform Purvis Gray independent (in-house) review of Authority’s ACFR, assisting where applicable.
- Attend Board meeting when ACFR is presented for acceptance in February 2025.
- Deliver final Auditor’s Reports by February 28, 2025.

Staff Level

The following table shows the estimated annual hours at each staffing level.

Hours By Segment	Planning and Interim	Final	Wrap-Up	Total
Partner	10	20	20	50
Director/Manager	15	25	20	60
Supervisor	15	30	15	60
Senior/Staff	20	40	10	70
Total	60	115	65	240

Internal Control

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the Authority’s controls. Understanding the internal control will include review and documentation of the Authority’s control environment, risk assessment system, information and communication system, monitoring activities, and control activities. Based upon this understanding, we will assess control risk. The controls in high-risk audit areas assessed at below maximum control risk will be further documented and tested. Areas assessed at maximum control risk will be tested through substantive means and analytical review.

Analytical Procedures

Analytical procedures will be used extensively on this engagement. Initial applications will be used in general planning to improve Purvis Gray’s understanding of operations and to identify areas for increased attention. Analytical procedures will also be used to facilitate the development of the audit program.

During the audit fieldwork, analytical procedures will be used as substantive tests to significantly reduce or eliminate certain tests of details. Analytical procedures will be used in the following and other audit areas:

- ▶ Payroll
- ▶ Revenues and Receivables
- ▶ Inventories
- ▶ Other Expenditures

Approach to Statistical Sampling

Statistical sampling will be used on this engagement and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Statistical sampling will be used in relation to audit procedures for:

- ▶ Tests of Controls
- ▶ Substantive Tests of Transactions and Account Balances
- ▶ Tests of Compliance with Laws and Regulations
- ▶ Attribute Sampling (e.g., census data)

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Uniform Guidance; Chapter 10.550, *Rules of the Auditor General*; and State Department of Financial Services, *State Projects Compliance Supplement*.

Approach to the Single Audit

Procedures specific to testing of major federal and state programs are as follows:

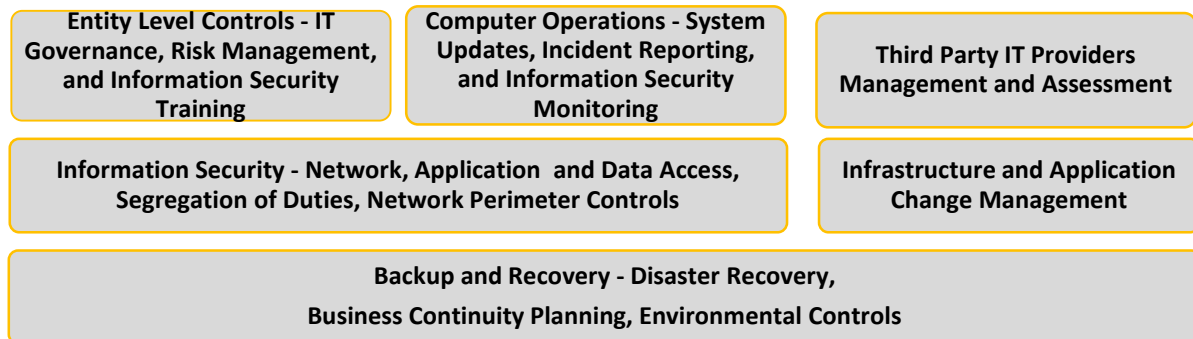
- ▶ Determine if the Authority has \$750,000 of federal or state expenditures during the audit period, which would require a federal or state single audit.
- ▶ Determine if the Authority qualifies as a “low risk” auditee to determine percentage of federal assistance required to be audited.
- ▶ Classify expenditures between Type A and Type B programs based on calculated threshold.
- ▶ Review prior findings, if any, and assess inherent risk to identify major federal or state programs to be detail audited using risk-based approach.

- ▶ Test internal controls over direct and material compliance requirements for all major programs based upon the OMB *Compliance Supplement* or the *State Projects Compliance Supplement*.
- ▶ Review grant agreements for all major programs, confirm with grantor agency various information related to programs selected for testing, including the amount paid during the current audit period, and other relevant items.
- ▶ Reconcile expenditures reported on the SEFA to the underlying accounting records. Audit grant revenues and expenditures charged to grant programs to ensure allowability and that indirect costs are properly charged.
- ▶ Review the SEFA and related notes and ensure the information agrees to supporting accounting records and audit work performed.
- ▶ Prepare the auditor’s report on the SEFA and the auditor’s report on compliance and internal control over each major program.
- ▶ Prepare the Summary Schedule of Findings and Questioned Costs.
- ▶ Prepare or assist in the preparation and filing of the Data Collection Form with the Federal Audit Clearinghouse and prepare the auditor’s certification of the submission.

The work above will be performed by a Single Audit specialist on the engagement team and may vary based upon the specific programs selected for testing and the unique compliance features of each.

Assessment of IT Controls

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General Controls that typically are evaluated as part of the financial audit process:



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors. **It is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process.** The familiarity we gain from completing this work, which is required for your financial audit, will also make us very familiar with your IT platforms, ERP, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer.

Audit Technology Utilized

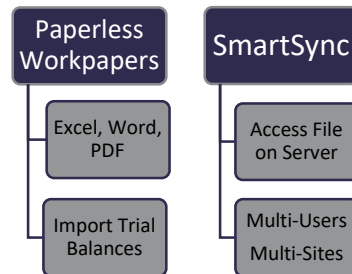
Purvis Gray values security and strives to protect data provided by the Authority. Our auditor’s laptops are encrypted and communications between the auditor and Purvis Gray’s servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:



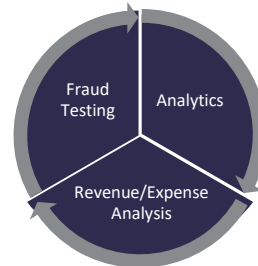
Suralink’s Dynamic Request List is Integrated with a Secure File Hosting System for Seamless Document-Coordination Between the Client and the Auditor



Paperless Audit Engagement Software System - CaseWare Working Papers and SmartSync



Computer-Assisted Audit Techniques (CAATs) Software – CaseWare’s IDEA with SmartAnalyzer and Excel



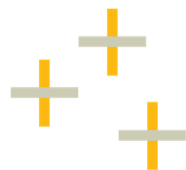
Research and Audit Checklists, Worksheets, Programs, Letters – Thomson Reuters PPC Checkpoint Tools

Research, Reference Materials, Checklists, Audit Programs, Practice Aids PPC Checkpoint Tools

Remote Auditing Capabilities

Technology tools, such as our CaseWare paperless audit system, Citrix ShareFile client portal, and Suralink to ensure secure file sharing and document request coordination, facilitate timely completion of a high quality audit, either on-site or remotely. Regardless of our locations, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully-remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client’s data. **Based on our experience working with the Authority and the proximity of our Sarasota (Lakewood Ranch) office to your main office, we anticipate continuing to perform the interim and final audit work on-site at your location.**

REQUIRED FORMS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Appendix A
Proposer Guarantees

1. The proposer certified it can and will provide and make available, at a minimum, all services set forth in the RFP Scope of Services.

Signature of Official: 

Name (typed): Timothy M. Westgate, CPA

Title: Partner

Firm: Purvis, Gray and Company, LLP

Date: March 1, 2024

Appendix B
Proposer Warranties

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy and professional liability insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Authority.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: 

Name (typed): Timothy M. Westgate, CPA

Title: Partner

Firm: Purvis, Gray and Company, LLP

Date: March 1, 2024

Appendix C
Schedule of All Inclusive Prices
For the Audit of the Fiscal Year 2024 – Fiscal Year 2028 Financial Statements

	Total All Inclusive Price
2024	\$40,000
2025	\$42,000
2026	\$44,000
2027	\$46,250
2028	\$48,500
Extension 1	\$51,000
Extension 2	\$53,500

Rates for Additional Professional Services

Staff Level	Hourly Rate
Partners	\$225
Managers	\$200
Supervisory Staff	\$175
Staff Level	\$150
Other (specify) Para	\$125

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

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 PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY by Timothy M. Westgate, CPA, Partner
(Print individual's name and title)

for Purvis, Gray and Company, LLP
(Print name of entity submitting sworn statement)

whose business address is 5001 Lakewood Ranch Blvd. Suite 101, Sarasota, Florida 34240

and (if applicable) its Federal Employer Identification Number (FEIN) is 59-0548468
(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:

a) A predecessor or successor of a person convicted of a public entity crime; OR

b) 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 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 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 THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND 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.

Tim M. Westgate

(Signature)

STATE OF FLORIDA

COUNTY OF MARION

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 1 day of March, 2024 by Timothy M. Westgate, Partner (name of officer or agent, title of officer or agent) of Purvis, Gray and Company, LLP (name of Firm company acknowledging), a Florida (state or place of incorporation) ~~corporation~~ limited liability partnership, on behalf of the corporation. He/she is personally known to me or has produced _____ (type of identification) as identification.

Stephanie D. McCoy

Notary Public

Stephanie D. McCoy

Name typed, printed or stamped

My Commission Expires: May 24, 2027



E-VERIFY PARTICIPATION

everify.usds.gov/section/company/profile

My Company Account

My Company Profile

Company Information

Company Name

Purvis, Gray and Company, LLP

Company ID

710399

Employer ID Number

590548468

DUNS Number

NAICS Code

541

Subsector

Professional, Scientific, and Technical Services

Doing Business As (DBA)

Enrollment Date

09/12/2013

Unique Entity Identifier (UEI)

Total Number of Employees

100 to 499

Sector

Professional, Scientific, and Technical Services



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/25/2023

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 McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607	CONTACT NAME: Heidi Tapanes PHONE (A/C No. Ext): 352-371-7977 E-MAIL ADDRESS: heidi@mcgriffwilliams.com		FAX (A/C, No): 352-505-2083
	INSURER(S) AFFORDING COVERAGE		
INSURED Purvis Gray & Co., LLP and Purvis Gray Tech. Group LLC PO Box 141270 Gainesville FL 32614	PURVI-1	INSURER A: Allied Property and Casualty NAIC #: 42579	
		INSURER B: General Star Indemnity NAIC #: 42376	
		INSURER C: Technology Insurance Company NAIC #: 42376	
		INSURER D:	
		INSURER E:	
INSURER F:			

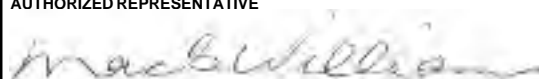
COVERAGES **CERTIFICATE NUMBER:** 921252859 **REVISION NUMBER:**

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	ACBPPOC5915521854	5/31/2023	5/31/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y		ACBPPOC5915521854	5/31/2023	5/31/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$	Y		ACPCAP5915521854	5/31/2023	5/31/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	Y	TWC4246763	5/31/2023	5/31/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> 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	Professional			82254756	9/21/2023	9/21/2024	\$5,000,000

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

CERTIFICATE HOLDER **CANCELLATION**

Informational 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 

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