

**AGENDA FOR REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF
INVERNESS, FLORIDA, CITY HALL, 212 WEST MAIN STREET
October 15, 2024 - 5:30 PM**

NOTICE TO THE PUBLIC

Any person who decides to appeal any decision of the Governing Body with respect to any matter considered at this meeting will need a record of the proceedings and, for such purpose, may need to provide that a verbatim record of the proceeding is made, which record includes testimony and evidence upon which the appeal is to be based (Section 286.0105, Florida Statutes).

Accommodation for the disabled (hearing or visually impaired, etc.) may be arranged with advance notice of seven (7) days before the scheduled meeting, by dialing (352) 726-2611 weekdays from 8 AM to 4 PM.

ENCLOSURES*

- 1) INVOCATION, PLEDGE OF ALLEGIANCE & ROLL CALL**
- 2) PLEASE SILENCE ELECTRONIC DEVICES**
- 3) ACCEPTANCE OF AGENDA**
- 4) PRE-SCHEDULED APPEARANCES / RECOGNITIONS**
- 5) PUBLIC HEARINGS / WORKSHOPS**
- 6) OPEN TO THE PUBLIC**
*The public is invited to speak. (Speaking time limit: Individual - 3 minutes;
Group/Organization - 5 minutes)*
- 7) CITY ATTORNEY REPORT**
- 8) CONSENT AGENDA**
 - a) Bill Listing*
 - b) Council Minutes* - 10.01.2024
- 9) CITY CLERK'S REPORT**
- 10) CITY MANAGER'S REPORT**
 - a) Audit Selection Committee - Bid Evaluations and Award*
 - b) Florida Senior Games

**AGENDA FOR REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF
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October 15, 2024 - 5:30 PM**

c) Project / Program Updates

- Hurricane Milton
- Florida Assistance to Fire Fighters Grant Award
- Small Town Saturday Night
- Veteran's Day Parade
- Other

11) MAYOR & COUNCIL SUBJECTS / REPORTS

- a) Mayor Plaisted
- b) Councilwoman Bega
- c) Councilwoman Hepfer
- d) Councilwoman Lizanich
- e) Councilman Davis
- f) Councilman McBride

12) NON-SCHEDULED PUBLIC COMMENT

(Speaking time limit: Individual - 3 minutes; Group/Organization - 5 minutes)

13) ADJOURNMENT

a) **DATES TO REMEMBER**

Teen's Night Out
Thursday, October 17, 2024 from 6:00pm – 7:30pm
Depot Pavilion

Third Friday Car Show
Friday, October 18, 2024 from 5:00pm – 8:00pm
Downtown Inverness

Vampire Ball
Friday, October 18, 2024 from 7:00pm – 10:00pm
Depot Pavilion

Valerie Players Presents – Dracula
Friday, October 18, 2024 @ 7:00pm
Saturday, October 19, 2024 @ 7:00pm
Sunday, October 20, 2024 @ 2:00pm

**AGENDA FOR REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF
INVERNESS, FLORIDA, CITY HALL, 212 WEST MAIN STREET
October 15, 2024 - 5:30 PM**

Valerie Theatre

Market at the Depot
Saturday, October 19, 2024 from 9:00am – 2:00pm
Depot Pavilion

Vampire Pub Crawl
Saturday, October 19, 2024 @ 6:00pm
Downtown Inverness

Youth Scavenger Hunt
Sunday, October 20, 2024 from 1:00pm – 3:00pm
Depot Pavilion

Movie Night
Friday, October 25, 2024 @ 6:45pm
Liberty Park

Historic Haunt
Friday, October 25, 2024 from 7:00pm – 10:00pm
Saturday, October 26, 2024 from 7:00pm – 10:00pm
Sunday, October 27, 2024 from 7:00pm – 10:00pm
Historic Courthouse

Valerie Players Presents – Dracula
Friday, October 25, 2024 @ 7:00pm
Saturday, October 26, 2024 @ 7:00pm
Sunday, October 27, 2024 @ 2:00pm
Valerie Theatre

Cooter Crawl for Dementia Care
Saturday, October 26, 2024 from 8:00am – 1:00pm
Depot Pavilion / Downtown Inverness

MOPAR Car Show
Saturday, October 26, 2024 from 8:00am – 3:00pm
Wallace Brooks Park

Witches & Warlock Walk
Monday, October 28, 2024 from 6:00pm – 8:00pm
Downtown Inverness

Cooterween Trick or Treat (Youth)
Wednesday, October 30, 2024 @ 6:00pm

**AGENDA FOR REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF
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October 15, 2024 - 5:30 PM**

Downtown Inverness

Inverness City Council Regular Meeting
Wednesday, November 6, 2024 @ 5:30pm
Valerie Theatre

CASH REQUIREMENTS REPORT

VENDOR	DOCUMENT	INVOICE	VOUCHER	DESCRIPTION	DUE DATE	DUE 09/30/25
				TOTALS FOR OFFICE DEPOT INC		97.58
				TOTALS FOR ONLINE IMPLEMENTATION SERVICES, INC		160.24
				REPORT TOTALS		257.82

** END OF REPORT - Generated by Stacey Iddings **

October 1, 2024
5:30 PM

The City Council of the City of Inverness met on the above date in Regular Session at 212 W. Main Street with the following members present:

President Hepfer
Vice President Davis
Councilwoman Bega
Councilwoman Lizanich
Councilman McBride
Mayor Plaisted

Also present were City Manager Williams, City Attorney Hartley, Staff Members, and City Clerk Jackson.

The Invocation was given by Mayor Plaisted and the Pledge of Allegiance was led by the City Council.

ACCEPTANCE OF AGENDA

Councilman McBride motioned to accept the Agenda as presented. Seconded by Councilman Davis. The motion carried.

PRE-SCHEDULED APPEARANCES

4)a) Festival of the Arts 2024 with Parks & Rec Program Coordinator Brown providing detailed information regarding the upcoming Festival of the Arts – Small Town Hearts Embrace the Arts, on November 2 & 3, 2024. Noted this is the 53rd year of the festival and provided details of the various events planned. Tom Craig, President of the Inverness Arts and Cultural Alliance, spoke to advertisements for the festival and the multiple events.

4)b) Cootertoiber 2024 with Parks & Rec Director Worley providing a history of the Cooter Festival and compared it to the month long Cootertoiber. Spoke of the success due to community partners being invested in the City and the events. This gets better each year. Presented a video promoting Cootertoiber with City staff members, Hannah Spittlehouse and Bobby Malke. Councilwoman Lizanich referenced the haunted house at the Historic Courthouse, along with regular hours, will also have a specific time for sensory sensitive participants. Also, there will be a sign language interpreter for story time at the Depot Pavilion. This shows that Twistid Arts Initiative is determined to be inclusive of all who wish to participate in the Cootertoiber events. Mayor Plaisted spoke of the expense of Cooter Fest in past years and now there is a whole month of events for almost ½ the cost. Councilman McBride plans to attend many events and it will be a great time. Councilman Davis spoke of growing up with carnivals coming to Inverness and trick or treating. It is great to have local businesses participation and is excited for the events to get started. Councilwoman Bega stated the video is a great touch and will generate a lot of attention. Council President Hepfer thought the video was terrific. She spoke of history and the whole town's involvement.

PUBLIC HEARINGS / WORKSHOP

None

OPEN PUBLIC MEETING

The following members of public spoke of concerns and/or opposition of Cootertober: Harold Waddington, Patty Adams, James West, April Wnuk, Carla Andridge, Lala Sanders, and John Labriola. Those in support of Cootertober, critizing misinformation being circulated, personal attacks, etc. were: Ben Olson, Alicia McBratney, and Brian Hall. Debbie Selsavage spoke of the upcoming dementia fundraiser during Cootertober, downtown business participation, etc. Spoke about providing a wealth of information and education regarding dementia, as well as providing support and resources. Mimi Clark, Norca Prestidge, and Mindy Gray were grateful for the opportunity to be a vendor at the year-round Market at the Depot and spoke of the support from other vendors, support from the City and the community. Rane Herzek spoke of the upcoming CASA Walk for Awareness on October 19 and spoke of the CASA does. Rachel Vazquez & Holly provided information on the upcoming old time radio shows at the Valerie Theatre. Sue Whitey with the Valerie Players spoke of the upcoming Dracula production and provided dates and times. Jodi Zakaria & Dawn stated ROCCS is excited to be a part of Cootertober. Reminded that the Regatta will be October 5 with 15 teams participating. Dawn spoke of the Casino night fundraiser on October 12. Debra Garner spoke of her involvement in a 4-year clinical trial for Alzheimer's. Tom Craig with the Festival of the Arts expecting a great group of artists. Spoke of the exciting interactive art projects and of Cooterween. Nancy (Cookie) Plaisted spoke of telephone call she received on September 22 regarding the election and candidate Labriola. She spoke of the voicemail left and that she called back and left a message regarding misinformation. She has known Council President Hepfer for 25 years.

CITY ATTORNEY REPORT

None

CONSENT AGENDA

- a) Bill Listing*
 - Recommendation – Approval
- b) Council Minutes – 09/17/2024*
 - Recommendation – Approval

Councilwoman Bega motioned to accept the Consent Agenda as amended regarding the minutes. Seconded by Councilman Davis. The motion carried.

CITY CLERK'S REPORT

None

CITY MANAGER'S REPORT

10)a) Christmas Parade FDOT Permit* with City Manager Williams stating annually, the Citrus County Chamber of Commerce puts on the Inverness Christmas Parade. The parade is scheduled for December 14, 2024 with staging for the parade commencing at 8:30am at Citrus High School and a scheduled start time of 12:00pm. The parade will begin on Hwy 44 near Dunkin Donuts, it will follow the highway toward downtown Inverness and end at Grace Street by Mama's Kuntry Kafe. The parade will then follow Grace Street to Highlands Blvd where it will turn right and end at the entrance to Citrus High School. As the local government, the City of Inverness must include a copy of the minutes from a meeting of the governing board to approve the City's hosting of the event. **Councilwoman Bega motioned to acknowledge and support the idea that FDOT Highway 44 (Main Street) will be temporarily closed to**

accommodate the annual Inverness Christmas Parade on Saturday December 14, 2024 from 11:00am until 2:00pm. Seconded by Councilwoman Lizanich. Motion carried.

10)b) City of Inverness Financial/Bond Ratings* with City Manager Williams stating on September 3rd, it was brought to Council that S&P Global had issued a Rate Action increasing the current City ratings. Both ratings have increased to an 'AA' status, noting that the City has credit strength caused by financial resilience and budgetary flexibility. Over the last several budget cycles the City has made impressive strides and accomplishments. Fitch notes individual ratings of credit factors used to determine the overall credit ratings and how the score comparatively to the local government rating portfolio. Finance Director Koter provided new information and details regarding the IDR rating and ICRA bond. The new information was Fitch ratings awarded the City AA rating and ICRA AA rating. ***No Action–Verbal Update***

10)c) Code Enforcement – Special Magistrate Agreement* with City Manager Williams stating on March 19, 2019, the City of Inverness transitioned to a special magistrate system for code enforcement case adjudication. The minimum qualifications for the Special Magistrate include one must be a member in good standing of the Florida Bar and shall have demonstrated adequate knowledge of the City Code of Ordinances and the Land Development Code, member of Code Enforcement Board or acted in the capacity of a Special Magistrate, and experience with municipalities of similar size as the City of Inverness. The position was advertised in August of 2024 and Mr. Robert Christensen applied and is well qualified to serve. Located in Homosassa, he has been providing legal services to clients throughout Citrus County since 1996. He is a former Assistant State Attorney and currently serves as the Code Enforcement General Magistrate for the City of Crystal River. **Councilwoman Bega motioned to approve the agreement with Robert C. Christensen to serve as the Special Magistrate for the City of Inverness Code Enforcement from October 1, 2024 through September 30, 2025 as presented. Seconded by Councilman McBride. The motion carried.**

10)d) Committee and Board Appointments – Architectural and Aesthetic Review Committee* with City Manager Williams stating three existing members of the Architectural/Aesthetic Review Committee (AARC) recently expressed interest in serving for a new three-year term as a member of the Committee. Section 2.11(4) of the Inverness Land Development Code governs the purpose and membership of the AARC. The City Council appoints members to review and make recommendations concerning alteration of historic and archaeological properties in the Central Business District which has been established as an historic district. **Councilwoman Bega motioned to appoint Thomas Slaymaker, Laura Anstead and Kathy Thrumston to the Inverness Architectural and Aesthetic Review Committee for a three-year term to expire in September 2028. Seconded by Councilman McBride. The motion carried.**

10)e) Request for Lien Reduction – 510 Hudson* with City Manager Williams stating a complaint about high grass and weeds at 510 Hudson Street was reported to Code Enforcement in 2023. The violation was not abated, and the case moved forward to the Special Magistrate. An Administrative Order was issued on September 13, 2023, followed by a formal hearing on October 11, 2023. The final order directed a fine of \$150.00 per day until the property was brought into compliance. The violation was abated after 338 days with an accrued fine of \$50,700. Keith and Kevin Pisel are the current owners of the property and have requested a reduction in the fine and offered a payment of \$3,500 to release the lien. **Councilman Davis**

motioned to approve a Release of Lien in the amount of \$3,500 of the total amount due of \$50,700 for 510 Hudson Street as presented. Seconded by Councilwoman Lizanich. The motion carried.

10)f) Project/Program Updates *(Verbal)*

- Hurricane Helene did little damage to Inverness. Spoke of assistance to Crystal River as they will have a long recovery from the devastation. Noted the water level was higher than the No Name Storm years ago. Helene caused historic flooding in several states.
- Other included the change in garbage collection will start on October 14 where all garbage will be collected on the same day. The painted turtle unveiling has been postponed until November 1 at 5:30pm at the Courthouse and N. Apopka location. Highlighted upcoming events.

COUNCIL/MAYOR SUBJECTS

Councilwoman Bega thanked the audience for attending the meeting and questioned the Caveman event, which has been postponed until May 2025.

Mayor Plaisted thanked the audience for their comments and different opinion. Spoke of Cootertoiber not being demonic. Praised the Cootertoiber video. Noted various stores that sell Halloween. We live in a fantastic community.

Councilman McBride spoke of many children participating in the events during Cootertoiber. Felt the comment about the Mayor was out of place and spoke of both he and the Mayor's foundation of life. He will be attending the MPO meeting this Thursday.

Councilwoman Lizanich agreed with all of Council comments. Spoke of the budget and the possibility of a teen park facility and asked Council for support. City Manager Williams spoke of a possible feasibility study and suggested bringing this back as an agenda item in the future.

Councilman Davis spoke of spending 3 days in Ozello to assist with the devastation and helping the hurricane victims. He encouraged everyone to donate time, effort, money, anything to help.

Council President Hepfer thanked all who spoke this evening. She spoke of the upcoming events and noted the Witch Walk is sponsored by the Pine Street Pub. Families enjoy Cootertoiber and all the events, noting being an election year has brought more attention.

NON-SCHEDULED PUBLIC COMMENT

John Labriola asked for the return of the nativity scene for Christmas.

Meeting adjourned at 7:46 p.m.

City Clerk

Council President

Agenda Memorandum - *City of Inverness*

October 15, 2024

TO: Elected Officials

FROM: Eric Williams, City Manager

SUBJECT: Audit Selection Committee - Bid Evaluations and Award*

CC: Frank Calascione, Assistant City Manager, Susan Jackson, City Clerk, Alexis Koter, Finance Director

Enclosures:

1. Mauldin & Jenkins - Cost Proposal RFP NO. 2024-01-FIN
2. Mauldin & Jenkins - RFP NO. 2024-01-FIN, Independent Auditing Services
3. McDirmitt Davis - 2024 CITY OF INVERNESS - PROPOSAL
4. Purvis Gray - City of Inverness RFP 2024-01 FIN Auditing Services
5. Auditor Contract - Mauldin & Jenkins 2024

The Agreement for audit services is expiring, which prompted the Request for Proposal (RFP) to be released to receive submittals from firms for annual auditor services. RFP #2024-01-FIN was released August 21, 2024 announcing bid to open at 2:05 pm on September 20th, 2024. Deadline to submit proposals was 2:00 pm on September 20th, 2024.

Responding firms were:

- Mauldin & Jenkins, LLC, Bradenton FL
- McDirmitt Davis, LLC, Orlando FL
- Purvis, Gray and Company, LLP, Ocala FL

The submitted proposals submitted to the Audit Selection Committee for review and evaluation are included in the attached agenda. Each proposal has been reviewed and references contacted to ensure a thorough and fair evaluation is conducted. City Staff has operated in an advisory capacity for the Audit Selection Committee, assisting with contacting references, ensuring all mandatory elements were provided, and that instructions were followed with submissions.

The analysis concluded that the firm best qualified to provide the needs for the City are Mauldin & Jenkins. This firm was highly recommended by all references that were contacted and is nationally recognized as being ranked in the top 100 CPA firms in the USA. The firm has over 100 years of experience and has made the governmental sector their primary focus, servicing over 700 governmental entities across the Southeast. The audit team to be assigned to the City over at least one decade, each, of experience to provide to the City. In addition, each member has continuing education focused in Audit Training. The specific audit approach provided by Mauldin & Jenkins was detailed and clear. Each step of the process was defined and the anticipated time frame of each was provided. The plan provided includes online and in person aspects, as had been requested by the City and the timeframe would allow for the City to complete audits in a timely manner that would allow for submission of the annual GFOA award.

In addition to the audit services to be provided, Mauldin & Jenkins extends continuing education opportunities to the City, at no additional charge.

It is recommended that Council, seated as the Audit Review and Selection Committee, proceed to review and evaluate the received proposals, consider staff's advisory analysis, accept the proposal submitted by Maulin & Jenkins, and authorize the Council President to execute the contract awarding the bid. The agreement's initial term is for audit services of three (3) fiscal years, beginning with the audit of Fiscal Year 2024, with the City reserving the right to extend the contract for two (2) additional one (1) fiscal year term(s). The total cost of auditing services for the initial three fiscal year audits is \$122,500.

Recommended Action –

1. Allow staff to speak
2. Audit Selection Committee (Council) reviews and evaluates proposals and analysis presented
3. Motion and second to accept the proposal by Mauldin & Jenkins LLC, as best and authorize the Council President to execute the contract.
4. Deliberate the matter
5. Vote the matter

If you wish to discuss this further, please contact me at your convenience.

Eric C. Williams



City of Inverness, Florida

**Cost Proposal for Independent Auditing Services
RFP NO. 2024-01-FIN**

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
September 20, 2024 | 2:00 PM**

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Going Further.

Transmittal Letter

September 20, 2024

City of Inverness
Office of the City Clerk
212 W. Main
Inverness, Florida 34450

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Inverness, Florida (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2024 through 2026 with an option for two additional one year renewals thereafter.

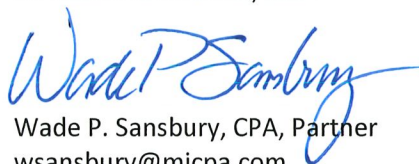
As requested by the City, on the following page, we have listed an all-inclusive maximum fee for each audit engagement for the fiscal years noted above. This cost proposal contains all pricing information relative to the performance of the audit.

As a partner at Mauldin & Jenkins, LLC, I am certified and authorized to represent Mauldin & Jenkins, empowered to submit the bid, and authorized to sign a contract with the City. We appreciate the opportunity to propose and we look forward to hearing from you.



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)

**CITY OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 1**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024-2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT SERVICES**

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	40	300	12,000
Managers	80	230	18,400
Supervisory Staff		200	
Staff	120	150	18,000
Other (specify) Admin	10	100	1,000
Subtotal	250		49,400
Other Expenses (specify):			
Travel & Out of Pockets			1,750
M&J Discount			(11,450)
Total All-Inclusive Price for Audit Services			
Year 1			39,700
Year 2			40,700
Year 3			42,100
Grand Total Price for Audit Services (3 Years)			\$ 122,500

One hundred twenty two thousand five hundred.

Grand Total Price for Audit Services (3 Years) Written

NOTE: If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide an index for those years or provide rates for each staff level and each contract for which there is a change.

City OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 2

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS
COMBINING SCHEDULE –ALL SERVICES

Nature of Services to be Provided	Schedule	Total Price
Florida Single Audit		5,500
Federal Single Audit		5,500
CAFR (preparing, editing and printing 30 copies)		included on prior page
Other (specify) CRA Separate Audit & Report		6,000
TOTAL		\$ 17,000

Seventeen thousand. Note that the single audits will be per major program.

Total Amount Written

Each service described in Section 5, 5.4-Special Consideration and Services should be supported by an individual schedule in the format provided on Part 3 of the Schedule of Proposal Prices.

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	5	300	1,500
Managers	10	230	2,300
Supervisory Staff		200	
Staff	25	150	3,750
Other (specify) Admin		100	
Subtotal	40		\$ 7,550
Other Expenses (specify):			
M&J Discount			(1,550)
Total Price for CRA Audit			
TOTAL			\$ 6,000

Six thousand

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.
Any discrepancy between the written and numerical, the written prevails

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	4	300	1,200
Managers	8	230	1,840
Supervisory Staff		200	
Staff	28	150	4,200
Other (specify) Admin		100	
Subtotal	40		\$ 7,240
Other Expenses (specify):			
M&J Discount			(1,740)
Total Price for Fed or State Single Audit			
TOTAL			\$ 5,500

Five thousand five hundred

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.
Any discrepancy between the written and numerical, the written prevails

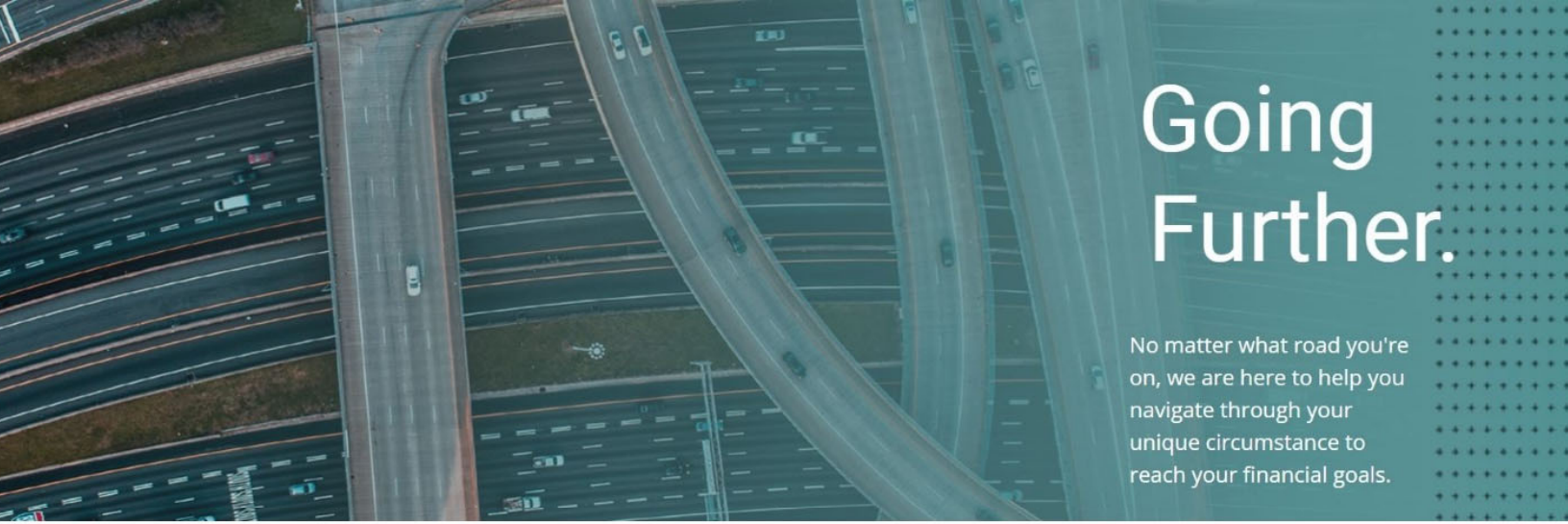
Important Notes to be Considered Regarding our Fee Proposal:

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

Note (2) – Free Periodic Continuing Education: 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 City’s estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. The rates noted above will be utilized to any additional work required over the three-year 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 City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.



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



City of Inverness, Florida

Proposal for Independent Auditing Services RFP NO. 2024-01-FIN

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

September 20, 2024 | 2:00 PM

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Going Further.

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Tab 2
Transmittal Letter

Transmittal Letter

September 20, 2024

City of Inverness
Office of the City Clerk
212 W. Main
Inverness, Florida 34450

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Inverness, Florida (the "City"), and we are pleased to submit a qualifications package including a separate cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2024 through 2026 with an option for two additional one year renewals thereafter.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand that all terms and conditions contained in the City's RFP may be incorporated into a resulting contract. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 500 employees and our Bradenton office location has approximately 50 employees available to serve the City.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the City due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 700 governmental entities** served in the Southeast on an annual basis, which includes **over 180 municipalities**.
 - **150+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.
 - We serve over **220 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Naples and Winter Haven, Florida; Atlanta and Savannah, Georgia. We also audit your neighbors in Crystal River and Wildwood.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office.

Sincerely,

MAULDIN & JENKINS, LLC



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



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)

Executive Summary

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of Inverness, Florida with the service and insight needed to achieve your goals.

Our Understanding of the City of Inverness's Requirements/Needs

The City desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the City's compliance with Section 218.415, Florida Statutes, with respect to the City's investment of public funds.
- An independent auditor's report regarding rules of the Auditor General 10.557(3)(b) (Deepwater Horizon Spill Reporting).
- Statistical tables required to be included in the Annual Comprehensive Financial Report based on the audited financial statements and other information provided by City personnel.
- Local Highway Finance Report for submission to the Florida Department of Transportation based upon the audited financial statements.
- Annual Local Government Finance Report for submission to the Department of Financial Services based upon audited financial statements.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the City’s management and Council Members.

Not Only
▪ Perform an annual audit and report on the financial statements of the City ▪ Perform an annual compliance audit for the City including the performance of state and federal Single Audits
But Also
▪ Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making ▪ Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution ▪ Provide value-added recommendations to strengthen the City’s operations and internal controls

Figure 1. Our Understanding of the City of Inverness’s True Service Needs

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the City’s management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City’s controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the City

As shown in *Figure 2*, our team's expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team's depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the City to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefit to the City of Inverness, Florida
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 700 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team's depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 150 governmental specialists and more than 500 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

Tab 3 Independence

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. As such, we have no conflicts of interest with regard to the City and have no items which would hinder us from performing your annual audit. Additionally, we will give the City written notice of any professional relationships entered into during the period of this agreement.

Tab 4
License to Practice in Florida

License to Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AD0007585	EXPIRATION DATE: DECEMBER 31, 2025
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC MAULDIN & JENKINS 200 GALLERIA PKWY SE SUITE 1700 ATLANTA GA 30339	
ISSUED: 11/16/2023	
Always verify licenses online at MyFloridaLicense.com Do not alter this document in any form. This is your license. It is unlawful for anyone other than the licensee to use this document.	

Tab 5

Firm Qualifications and Experience

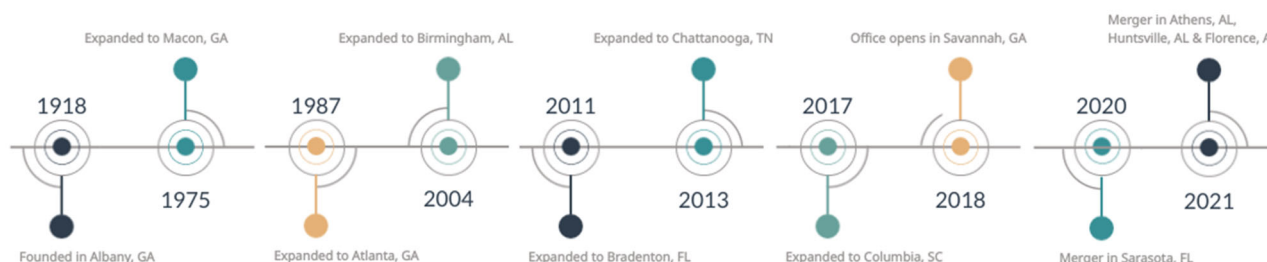
Firm Qualifications and Experience

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:

- **520,000** - approximate total hours of service provided annually to clients of the Firm
- **155,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **700** - approximate total governmental entities served in past three years
- **525** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **71** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **220** - number of federal Single Audits performed by the Firm in 2023 covering over \$6 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

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

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



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

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

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

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

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

Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 500 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Role	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 City will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially onsite and partially working remotely as the City desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with City management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

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



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had 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.

Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Avondale Estates
- 8) Bainbridge
- 9) Baldwin
- 10) Ball Ground
- 11) Barnesville
- 12) Bloomingdale
- 13) Brookhaven
- 14) Brunswick
- 15) Butler
- 16) Byron
- 17) Cartersville
- 18) Cedartown
- 19) Centerville
- 20) Chamblee
- 21) Chattahoochee Hills
- 22) Clarkston
- 23) College Park
- 24) Colquitt
- 25) Conyers
- 26) Cordele
- 27) Covington
- 28) Dacula
- 29) Dalton
- 30) Decatur
- 31) Doraville
- 32) Douglasville
- 33) Duluth
- 34) Dunwoody
- 35) Fairburn
- 36) Fayetteville
- 37) Flovilla
- 38) Forest Park
- 39) Forsyth
- 40) Garden City
- 41) Grovetown
- 42) Griffin
- 43) Hapeville
- 44) Hinesville
- 45) Holly Springs
- 46) Jefferson
- 47) Jeffersonville

- 48) Johns Creek
- 49) Kennesaw
- 50) Kingsland
- 51) LaGrange
- 52) Lake Park
- 53) Lawrenceville
- 54) Leesburg
- 55) Lilburn
- 56) Lone Oak
- 57) Lyons
- 58) Manchester
- 59) Mansfield
- 60) Milledgeville
- 61) Milner
- 62) Milton
- 63) Monroe
- 64) Morrow
- 65) Nashville
- 66) Newton
- 67) Norcross
- 68) Oxford
- 69) Palmetto
- 70) Peachtree City
- 71) Peachtree Corners
- 72) Pearson
- 73) Perry
- 74) Pooler
- 75) Powder Springs
- 76) Port Wentworth
- 77) Richmond Hill
- 78) Riverdale
- 79) Rockmart
- 80) Rome
- 81) Roswell
- 82) Sandy Springs
- 83) Savannah
- 84) Sharpsburg
- 85) Social Circle
- 86) South Fulton
- 87) St. Marys
- 88) Stockbridge
- 89) Stonecrest
- 90) Suwanee
- 91) Temple
- 92) Thunderbolt
- 93) Tifton
- 94) Toccoa
- 95) Tucker

- 96) Turin
- 97) Tybee Island
- 98) Union City
- 99) Valdosta
- 100) Villa Rica
- 101) Waycross
- 102) West Point
- 103) Willacoochee

Alabama/Mississippi

- 104) Athens, AL
- 105) Huntsville, AL
- 106) Tuscaloosa, AL
- 107) Gulfport, MS
- 108) Meridian, MS
- 109) Prattville, AL
- 110) Sheffield, AL

Florida

- 111) Apopka
- 112) Atlantis
- 113) Callaway
- 114) Clewiston
- 115) Crystal River
- 116) Destin
- 117) Gulf Stream
- 118) Fernandina Beach
- 119) Ft. Myers Beach
- 120) Haines City
- 121) Hallandale Beach
- 122) Indiantown
- 123) Islamorada
- 124) Juno Beach
- 125) Jupiter Inlet Colony
- 126) Jupiter Island
- 127) LaBelle
- 128) Lake Placid
- 129) Longboat Key
- 130) Marco Island
- 131) Naples
- 132) New Port Richey
- 133) North Port
- 134) Palmetto
- 135) Pinecrest
- 136) Plant City
- 137) Tarpon Springs
- 138) Tequesta
- 139) Wildwood
- 140) Winter Haven

North Carolina

- 141) Black Mountain
- 142) Garner
- 143) Hendersonville
- 144) Jacksonville
- 145) Rocky Mount
- 146) Selma
- 147) Zebulon
- 148) Wilkesboro

South Carolina

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

Tennessee

- 177) Bristol
- 178) Clarksville
- 179) Jamestown
- 180) Jackson
- 181) Lebanon
- 182) Morristown
- 183) Spring Hill

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

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

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **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:

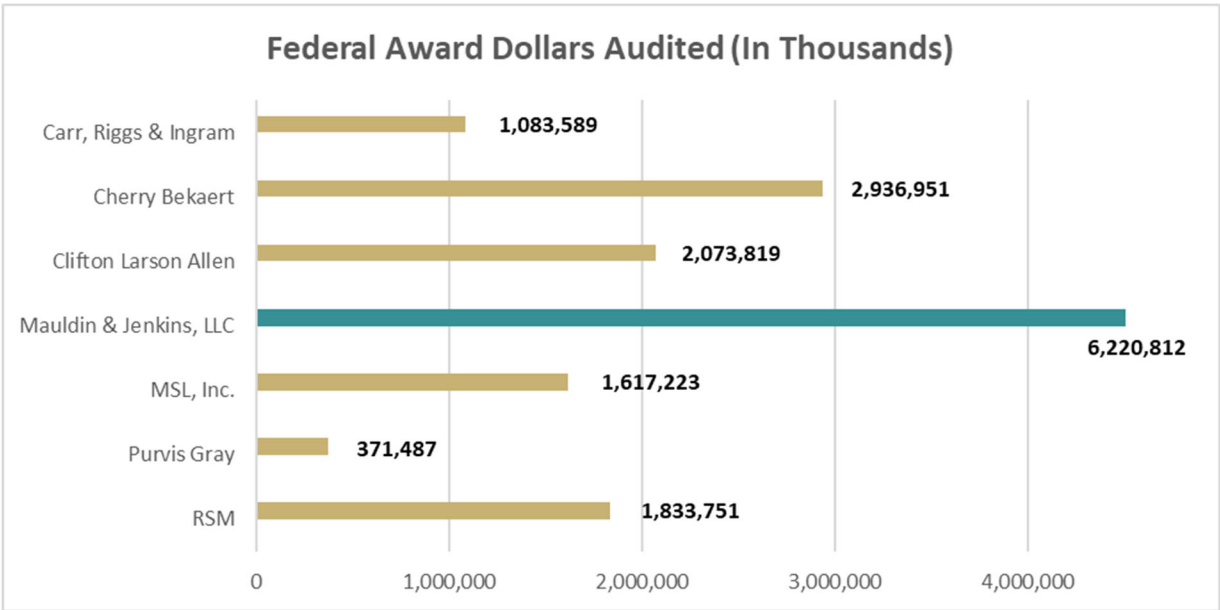
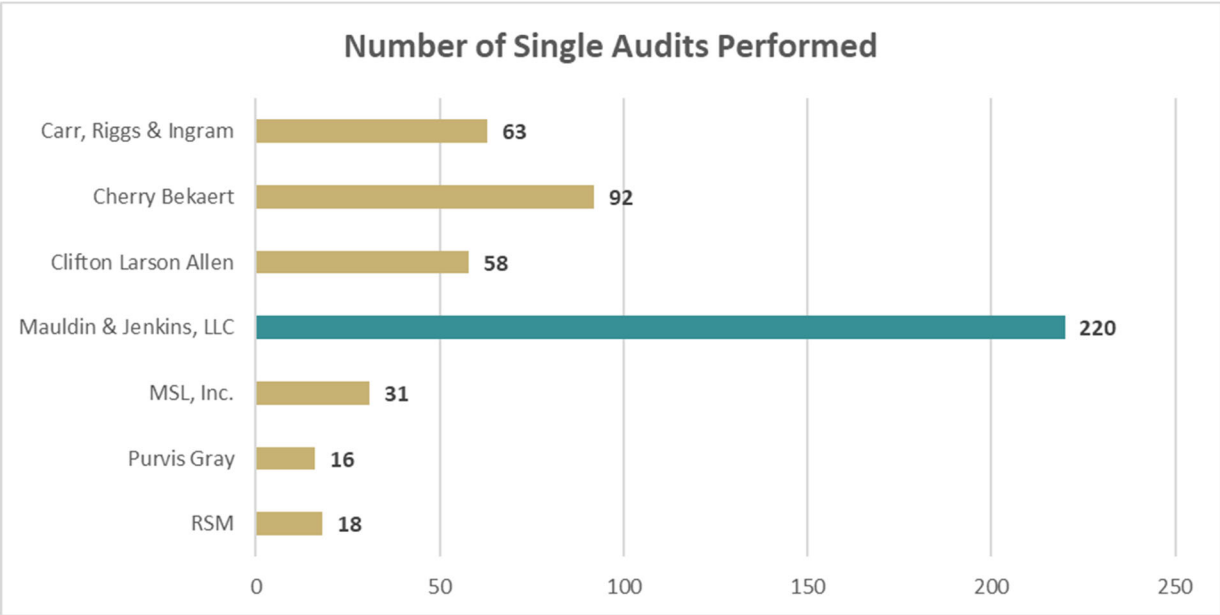
Counties:

- | | | | |
|-----------------------|------------------------|-----------------------------------|--|
| 1) Aiken | 50) Beaufort, SC | 101) Morrow | 151) Ga. Environ. Fin. Auth. |
| 2) Athens-Clarke | 51) Black Mountain, NC | 102) Mount Pleasant, SC | 152) Ga. Ports Authority |
| 3) Augusta-Richmond | 52) Bluffton, SC | 103) Naples, FL | 153) Other Governmental Entities: |
| 4) Barrow | 53) Bristol, TN | 104) N. Augusta, SC | 154) Beaufort Jasper Water & Sewer Authority |
| 5) Beaufort, SC | 54) Brookhaven | 105) N. Charleston, SC | 155) Cape Fear Public Utility Authority |
| 6) Buncombe, NC | 55) Brunswick | 106) North Port, FL | 156) Central Savannah River Area Regional Comm. |
| 7) Butts | 56) Callaway, FL | 107) Palmetto, FL | 157) Charleston Water System |
| 8) Camden | 57) Cartersville | 108) Peachtree City | 158) Clayton County Water Authority |
| 9) Cartersville | 58) Cayce, SC | 109) Perry | 159) Cobb County - Marietta Water Authority |
| 10) Chatham | 59) Chamblee | 110) Plant City, FL | 160) Emerald Coast Utilities Authority |
| 11) Clayton | 60) Charleston, SC | 111) Pooler | 161) Greenville Tech College |
| 12) Colleton, SC | 61) Chapin, SC | 112) Port Wentworth | 162) Greenville Water System |
| 13) Columbus-Muscogee | 62) Clarksville, TN | 113) Powder Springs | 163) Greenwood Comm of Public Works |
| 14) Dekalb | 63) Clemson, SC | 114) Prattville | 164) Greer Commission of Public Works |
| 15) Douglas | 64) College Park | 115) Richmond Hill | 165) Henry County Water Authority |
| 16) Edgefield, SC | 65) Conyers | 116) Riverdale | 166) Lowcountry Regional Transportation Authority |
| 17) Florence, SC | 66) Cooper City, FL | 117) Rockhill | 167) Macon Water Authority |
| 18) Floyd | 67) Covington | 118) Rockmart | 168) Mount Pleasant Waterworks |
| 19) Forsyth | 68) Decatur | 119) Rocky Mount, NC | 169) N Charleston Sewer District |
| 20) Glynn | 69) Douglasville | 120) Rome | 170) Onslow Water & Sewer Auth |
| 21) Greenville, SC | 70) Dunwoody | 121) Roswell | 171) Port of Corpus Christi Authority |
| 22) Gwinnett | 71) Fayetteville | 122) St. Marys | 172) Public Building Authority of Knox Co. & Knoxville |
| 23) Halifax, NC | 72) Fairburn | 123) Sandy Springs | 173) South Florida Transportation Authority |
| 24) Hamilton, TN | 73) Forest Park | 124) Savannah | 174) Tampa Bay Water Authority |
| 25) Henry | 74) Forsyth | 125) Social Circle | |
| 26) Horry, SC | 75) Garden City | 126) Stockbridge | |
| 27) Jackson | 76) Garner, NC | 127) Suwanee | |
| 28) Lancaster, SC | 77) Griffin | 128) Thunderbolt | |
| 29) Liberty | 78) Gulfport, MS | 129) Tarpon Springs, FL | |
| 30) Macon-Bibb | 79) Haines City, FL | 130) Thomasville | |
| 31) Morgan | 80) Hallandale Bch, FL | 131) Tuscaloosa, AL | |
| 32) Moore, NC | 81) Hapeville | 132) Union City | |
| 33) Newton | 82) Hardeeville, SC | 133) Valdosta | |
| 34) Oconee, SC | 83) Hendersonville, NC | 134) Villa Rica | |
| 35) Orange, NC | 84) Hinesville | 135) Winter Haven | |
| 36) Paulding | 85) Holly Springs | 136) Zebulon, NC | |
| 37) Richland, SC | 86) Huntsville, AL | Boards of Education: | |
| 38) Rockdale | 87) Jacksonville, NC | 137) Atlanta Public Schools | |
| 39) Spalding | 88) John's Creek | 138) Beaufort County Schools | |
| 40) Wake, NC | 89) Juno Beach, FL | 139) Bibb County Schools | |
| 41) Walton | 90) Kennesaw | 140) Cartersville City Schools | |
| 42) Whitfield | 91) Kiawah Island | 141) Cobb County Schools | |
| Cities: | 92) Kingsland | 142) Fayette County Schools | |
| 43) Aiken, SC | 93) Marco Island, FL | 143) Fulton County Schools | |
| 44) Albany | 94) Lagrange | 144) Gwinnett County Schools | |
| 45) Alpharetta | 95) Lawrenceville | 145) Horry County Schools | |
| 46) Americus | 96) Longboat Key, FL | 146) Lee County School District | |
| 47) Apopka, FL | 97) Milledgeville | 147) Marietta City Schools | |
| 48) Austell | 98) Milton | 148) Richland Co. School D1 | |
| 49) Ball Ground | 99) Monroe | 149) Savannah-Chatham Scs | |
| | 100) Morristown, TN | 150) State Governmental Entities: | |

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.

Tab 6
Partner, Supervisory and Staff Qualifications and Experience

Partner, Supervisory and Staff Qualifications and Experience

Individual Resumes of Key Personnel

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

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255

wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

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

- 21) Morrow
- 22) Naples
- 23) North Port
- 24) Palmetto
- 25) Pensacola
- 26) Pinecrest
- 27) Plant City
- 28) Roswell
- 29) Sandy Springs
- 30) Social Circle
- 31) Tarpon Springs
- 32) Tequesta
- 33) Union City
- Counties
- 34) Liberty County
- 35) Henry County
- 36) Taylor County
- 37) Rockdale County
- 38) Sumter County
- 39) Bibb County
- 40) Dougherty County
- 41) Monroe County

- 42) Stephens County
- 43) Forsyth County
- 44) Walton County
- 45) Moore County, SC
- 46) Hamilton County, FL
- 47) Hernando County, FL
- 48) Union County, FL

Boards of Education

- 49) Highlands Co. School District
- 50) Forsyth Co. BOE
- 51) Gwinnett Co. BOE
- 52) Henry Co. BOE

Other Governmental Units

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

Professional Associations and Education

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

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

Audit Training

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

- 2024 M&J Governmental Conference – 14 credit hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2022 FICPA State and Local Government Accounting Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours
- 2021 Government Accounting & Auditing Conference – 6.5 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant – 5.5 credit hours

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the City as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience

Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

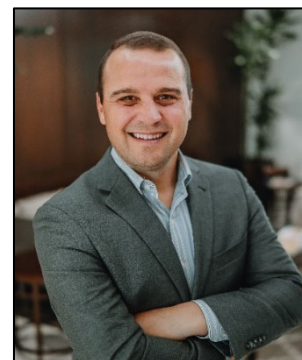
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

- 2022 M&J Governmental Conference
- 2021 GGFOA Annual Conference Financial Statements Footnotes – Instructor
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation – Participant
- 2021 Octane Governmental Conference – Instructor
- 2021 Government Audit Quality Center Annual Update – Participant
- 2021 1st and 2nd Quarter Client Governmental Trainings – Organizer and Participant

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213
danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 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 City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2025.

Technical Experience

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

Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Crystal River
- 5) Fernandina Beach
- 6) Hallandale Beach
- 7) Islamorada
- 8) Jupiter Inlet Colony
- 9) Jupiter Island
- 10) Lake Placid

- 11) Longboat Key
- 12) Marco Island
- 13) Naples
- 14) Palmetto
- 15) Plant City
- 16) Tarpon Springs
- 17) Tequesta
- 18) Wildwood
- 19) Winter Haven
- Other Governmental Units
- 20) Tampa Bay Water

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

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour
- 2021 FGFOA Webinar – Coronavirus State & Local Fiscal Recovery Funds – Instructor – 2 credit hours
- 2021 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours

Garrett Marlowe, CPA

Manager
Bradenton, Florida

941-741-2201
gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has five years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 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 | 7) Islamorada |
| 2) Callaway | 8) LaBelle |
| 3) Clewiston | 9) Lake Placid |
| 4) Crystal River | 10) Longboat Key |
| 5) Fort Myers Beach | 11) Plant City |
| 6) Hallandale Beach | 12) Tarpon Springs |
| | 13) Wildwood |

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

- 2024 M&J ACFR Training – Instructor
- 2024 M&J Governmental Conference
- 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

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 or alternative manager for the City audit responsible for the day to day audit procedures on-site with the City. Jacob's Florida license number is AC57710 and is currently active through December 31, 2024. Jacob has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

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

Cities

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

Other Governmental Units

7. Hardee Co. Industrial Development Authority
8. Lakeland Area Mass Transit District
9. North Port Firefighters' Pension Plan
10. North Port Police Officers' Pension Plan
11. South Florida Regional Transportation Authority
12. Trailer Estates Parks & Recreation District
13. Bayshore Gardens Parks & Recreation District

Professional Associations and Education

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

Audit Training

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

- 2024 M&J Governmental Conference – 14 credit hours
- 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

Kayla O’Sullivan, CPA

Manager

Florida

kosullivan@mjcpa.com



Kayla O’Sullivan is a manager with Mauldin & Jenkins. Kayla works primarily in the governmental sector of the Firm’s audit practice. Kayla has approximately six years of experience serving governmental clients including municipalities, special districts and counties. Her experience covers governmental accounting and auditing and has provided audit services to numerous governmental organizations meeting the requirements of *Government Auditing Standards* and the Uniform Guidance. Kayla will be available to work as an additional manager for the City audit responsible for the day to day audit procedures on-site with the City. Kayla’s Florida license number is AC60357 and is currently active through December 31, 2024. Kayla has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

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

Cities

1. Fernandina Beach
2. Haines City
3. Jupiter Island
4. Naples
5. Palmetto
6. Winter Haven
7. Jacksonville, NC
8. Rocky Mount, NC

Counties

9. Bertie County, NC
10. Buncombe County, NC
11. Columbus County, NC
12. Green County, NC
13. Gates County, NC
14. Madison County, NC
15. Moore County, NC
16. Orange County, NC

Professional Associations and Education

- Bachelor of Science in Accounting from Florida Gulf Coast University in 2018 and Masters in Business Administration with a concentration in Accounting in 2022
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

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

- 2024 M&J Governmental Conference – 14 credit hours
- 2023 M&J Governmental Conference – 16 credit hours
- 2022 FICPA State & Local Government Accounting Conference – 24 credit hours
- 2022 FICPA Not for Profit Conference – 16 credit hours

Trey Scott, CPA

Partner

tscott@micpa.com



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

- 2024 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Instructor and Participant
- 2021 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People – Instructor
- 2021 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

Other Staff Resources (Technology Services and Fraud Examinations)

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



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
 Charlotte County, Florida
 DeKalb County, Georgia
 Fort Lauderdale, Florida
 New Orleans, Louisiana
 Riverside County, California
 Savannah, Georgia

School Districts:

Chicago Public Schools
 DeKalb County (GA) Schools

Federal and State Government Entities:

District of Columbia Employment Services Dept.
 Assistance
 Florida Department of Management Services

 Florida Turnpike Enterprise
 Georgia Department of Administrative Services
 Georgia Department of Community Health
 Georgia Department of Economic Development
 Assistance
 Georgia Department of Labor
 Georgia State Road and Tollway Authority

 Kentucky Transportation Cabinet
 Puerto Rico Dept. of the Treasury
 Texas Department of Transportation
 Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
 Florida Healthy Kids (NFP)
 University of Texas at San Antonio

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
 Strategic Planning Assistance, and Utilities Dept. Assessments
 Water/Sewer Utility Billing Assessment
 Water/Sewer Utility Billing Assessment
 Zero Based Budgeting Assessment and Strategic Design
 Finance Function Assessment
 Water/Sewer Utility Billing Assessment

 Service Delivery Model Assessment
 Human Resources Assessment
 Human Resources Recommendation Implementation

 Workforce Innovation and Opportunity Act (WIOA) Grant

 Quality Assurance/Independent Verification and Validation
 Over SAP Implementation
 Back-office Project Management Office (PMO)
 Human Resources Function Market Scan
 Finance Function Review
 Workforce Innovation and Opportunity Act (WIOA) Grant

 Back-office Assessment and Project Mgmt. Office Support
 Agency Merger Assessment
 Cost Allocation Assistance
 Strategic Planning Assistance
 Revenue Control Manager
 Finance Project Management Office
 Back-office SAP Implementation Support
 Workforce Strategy Assessment

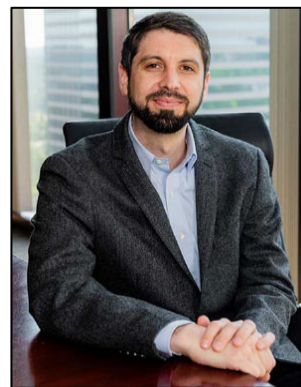
 Human Resources Assessment and Optimization
 Vendor Selection Assistance
 Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



David Jahosky
Partner, Governmental Advisory Services

David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

Continuing Education of Partners and Staff

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

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 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.

Retention > 87%

This indicates that we retain 87% of our staff for a minimum of five years.

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. We fully intend on providing all significant personnel included within our proposal on the City's engagement for the onsite fieldwork.

Tab 7
Prior Engagements with the City of Inverness

Prior Engagements with the City of Inverness

Mauldin & Jenkins has had no prior engagements with the City of Inverness within the last five years.

Tab 8

Similar Engagements with Other Government Entities

Similar Engagements with Other Government Entities

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

1) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City has 32 funds and uses Central Square/Superion module GMBa for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

2) City of Wildwood, Florida

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
Dates	September 30, 2013 through present
Partner	Daniel Anderson
Total Hours	350 hours
Contact Information	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 – Fax (352) 330-1338 csmith@wildwood-fl.gov 100 N Main St, Wildwood, FL 34785

3) **Town of Longboat Key, Florida**

General Information	Municipal government with a population of approximately 7,600. The Town has assets and deferred outflows of resources of approximately \$241 million and annual revenues of approximately \$62 million. The Town provides numerous services including: water and sewer, public safety, transportation, Leisure services, and other customary services. The Town has 31 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2014 through present
Partner	Wade Sansbury
Total Hours	350 hours
Contact Information	Ms. Sue Smith, Finance Director – (941) 316-6882 – Fax (941) 316-1656 ssmith@longboatkey.org 501 Bay Isles Road, Longboat Key, FL 34228

4) **Village of Tequesta, Florida**

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

5) **Crystal River, Florida**

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$74 million and annual revenues of approximately \$17 million. The City provides numerous services including: water and sewer, sanitation, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 9 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Florida Statutes. Preparation of the Annual Financial Report.
Dates	September 30, 2014 through present
Partners	Wade Sansbury and Daniel Anderson
Total Hours	250 hours
Contact Information	Michelle Russell, Finance Director – (352) 795-4216 – Fax (352) 795-6245 mrussell@crystalriverfl.org 123 NW Hwy 19, Crystal River, FL 34428

Florida Municipal Clients. Below is a listing of our municipal clients here in Florida served within the past three years. These are all financial and compliance audit clients of our Bradenton, Florida office.

Client Name	Dates of Annual Audit Services	Contact Person	Phone Number	Hours	Partner
1 City of Apopka	2020 to current	Blanche Sherman, Finance Director	407-703-1709	450	Anderson
2 City of Atlantis	Beginning 2023	Brian Moree, City Manager	561-965-1744	250	Anderson
3 City of Callaway	2018 to current	David Schultz, Finance Director	850-871-6000	300	Sansbury
4 City of Clewiston	2019 to current	Shari Howell, Finance Director	863-983-1484	300	Sansbury
5 City of Crystal River	2014 to current	Michelle Russell, Finance Director	352-795-4216	300	Sansbury
6 City of Fernandina Beach	2021 to current	Pauline Testagrose, Comptroller	904-310-3334	500	Sansbury
7 Town of Gulf Stream	2022 to current	Renee Basel, Town Clerk	561-276-5116	200	Anderson
8 City of Haines City	2012 to current	Omar DeJesus, Finance Director	863-421-9902	400	Sansbury
9 City of Hallandale Beach	2017 to 2022	Geovanne Neste, Finance Director	954-457-1365	550	Sansbury
10 City of LaBelle	2021 to current	Gracie Morton, Finance Director	863-675-2872	200	Anderson
11 City of Marco Island	2013 to current	Gil Polanco, Finance Director	239-389-5016	350	Anderson
12 City of Naples	2006 to current	Gary Young, Finance Director	239-213-1815	550	Sansbury
13 City of New Port Richey	2021 to current	Crystal Dunn, Finance Director	727-853-1054	450	Sansbury
14 City of North Port	2013 to current	Scott Skipper, Accounting Director	941-429-7108	450	Sansbury
15 City of Palmetto	2021 to current	Cheryl Miller, Finance Director	941-723-4570	450	Sansbury
16 City of Plant City	2013 to current	Diane Reichard, Finance Director	813-659-4215	450	Sansbury
17 City of Tarpon Springs	2020 to current	Ron Harring, Finance Director	727-943-1150	400	Anderson
18 City of Wildwood	2018 to current	Cassandra Smith, City Clerk/Finance Director	352-330-1330	300	Anderson
18 City of Winter Haven	Beginning 2023	CJ Scott, Chief Financial Officer	863-291-5689	700	Anderson
19 Town of Fort Myers Beach	2019 to current	Joe Onzick, Finance Director	239-765-0202	350	Sansbury
20 Town of Jupiter Inlet Colony	2021 to current	Kevin Lucas, Town Administrator	561-746-3787	200	Anderson
21 Town of Juno Beach	Beginning 2023	Michael Ventura, Finance Director	561-656-0320	200	Anderson
22 Town of Jupiter Island	Beginning 2023	Matthew Pazanski, Finance/HR Director	772-545-0103	400	Anderson
23 Town of Lake Placid	2012 to current	Rachel Osborne, Finance Director	863-699-3747	250	Anderson
24 Town of Longboat Key	2014 to current	Susan Smith, Finance Director	941-316-6882	400	Sansbury
25 Village of Islamorada	2013 to 2022	Maria Bassett, Finance Director	305-664-6445	450	Anderson
26 Village of Tequesta	2021 to current	Jeff Snyder, Finance Director	561-768-0424	300	Sansbury

Tab 9

Specific Audit Approach

Specific Audit Approach

Audit Methodology

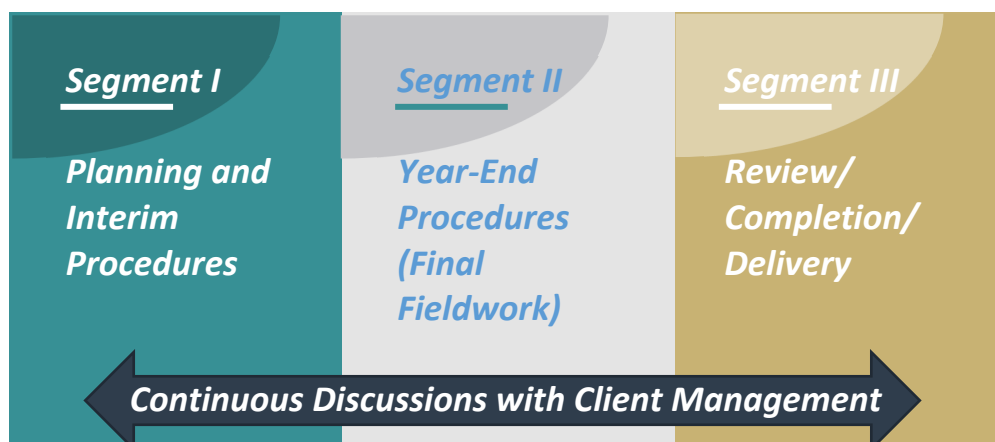
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “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 City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

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



Segment I: Planning and Interim Procedures (Mid October)

This segment includes:

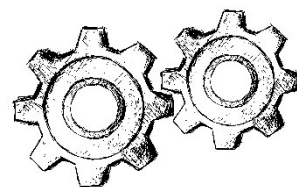


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the City's accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Updating our knowledge of the City's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures (November)

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 (January/February)



This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City's approval;
- Preparing and providing the City a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.
 - Management's judgments and accounting estimates.

- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Level of Staff and Number of Hours to be Assigned

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2024 audit in the following tabular presentations:

Segmented Hours by Staff Level - City Audit				
Segments	Engagement Team Members by Level			
	Partners	Managers	Staff	Total
Segment I - Planning and Interim Procedures	10	10	10	30
Segment II - Final Audit Fieldwork Procedures	15	50	110	175
Segment III - Review, Completion and Delivery Procedures	15	20	10	45
Total Engagement	40	80	130	250

Sampling Size Methodology 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 City's resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

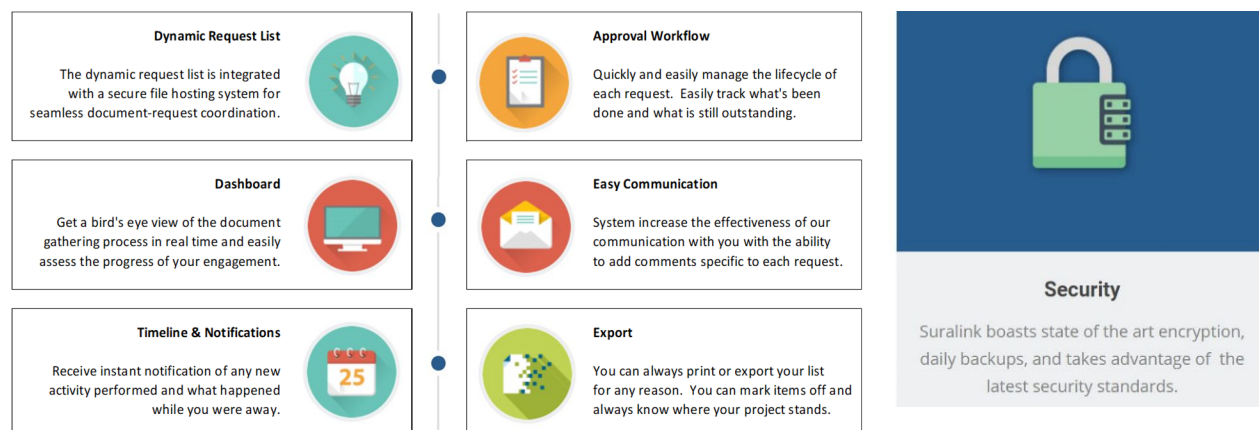
- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements. Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Workflow Software and Ability to Work in Remote Environment

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

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

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

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken to Gain and Document an Understanding of the Adequacy of the City of Inverness's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the City's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.
 - Testing of debt covenant compliance requirements.
 - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches. The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Process to Produce a Meaningful Management Letter

A written Management Letter containing matters not required to be included in the auditor's report on compliance and on internal control over financial reporting will be prepared and presented to management at the conclusion of each audit. Mauldin & Jenkins believes that the Management Letter is the most important way that the City can learn of any matters that can improve the City's financial reporting. During the planning phase, the commitment to develop a truly effective Management Letter is communicated with the engagement team. If there are areas for improvement that have already been identified, they are discussed at this time. Also, a Management Letter point memo is created and available for all engagement team members to document potential issues. As issues are identified in the memo, the engagement manager will evaluate the issues and discuss with the Director of Finance those determined to be significant. Once all items have been discussed with management and any potential issues resolved, a draft of the Management Letter will be prepared. The Management Letter draft will be provided to the City prior to issuance.

Additional Information of Value-Added Services - Upcoming GASB Statements

As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. We regularly assist our clients with understanding and implementing these new standards. This process includes providing free continuing education and quarterly newsletters to our clients covering hot topics in governmental accounting. We are available throughout the year to answer questions our clients have about the impact of such standards with respect to the City, providing a trusted resource to management to ensure proper implementation of the standard before audit fieldwork begins. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. The standards which will be implemented in the near future:

Statement No. 100, *Accounting Changes and Error Corrections*

Statement No. 101, *Compensated Absences*

Statement No. 102, *Certain Risk Disclosures*

Statement No. 103, *Financial Reporting Model Improvements*

The GASB continues to research various projects of interest to governmental entities, which may translate to issuances of new pronouncements within the term of the contract with the City. Subjects of note include:

Revenue and Expense Recognition

Capital Assets

Tab 10
Identification of Anticipated Potential Audit Problems

Identification of Anticipated Potential Audit Problems

Single Audits

Single Audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the Federal government. Since 2020, we have seen a significant amount of new Federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act ("CARES"), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a single audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance, and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the Federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Entity as a recipient of any of this new funding.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

- Step 1** Define and understand the issue through discussion with the City's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with City staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.

Tab 11
Report Format

Report Format



INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of the City Council
City of Inverness
Inverness, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Inverness, Florida (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (MD&A), budgetary comparison information, and certain pension and Other Post-employment Benefits trend information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual non-major fund financial statements, non-major fund budgetary comparison schedules and Schedule of Expenditures of Federal Awards and State Projects, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, *Audits of States, Local Governmental, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, non-major fund budgetary comparison schedules and the Schedule of Expenditures of Federal Awards and State Projects are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2025 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Bradenton, Florida
March XX, 2025



**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**

The Honorable Mayor and Members of the City Council
City of Inverness
Inverness, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Inverness, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March XX, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bradenton, Florida
March XX, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550,
RULES OF THE AUDITOR GENERAL**

The Honorable Mayor and Members of the City Council
City of Inverness
Inverness, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Inverness, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2024. The City's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Bradenton, Florida
March XX, 2025

CITY OF INVERNESS, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weaknesses identified? ☐ yes ☒ no

Significant deficiencies identified not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Programs and State Financial Assistance Projects

Internal control over major federal programs:
Material weaknesses identified? ☐ yes ☒ no

Significant deficiencies identified not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.550, Rules of the Auditor General? ☐ yes ☒ no

CITY OF INVERNESS, FLORIDA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Identification of major federal programs:

<u>AL Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	U.S. Federal Highway Administration – Highway Planning and Construction

Identification of major state financial assistance:

<u>CSFA Number</u>	<u>Name of State Program</u>
37.077	Florida Department of Environmental Protection – Capitalization Grants for State Revolving Fund

Dollar threshold used to distinguish between
Type A and Type B federal and state programs: \$750,000 and \$750,000

Auditee qualified as low-risk auditee? X yes no

**SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None noted.

**SECTION III
FEDERAL/STATE AWARDS FINDINGS AND QUESTIONED COSTS**

None noted.

CITY OF INVERNESS, FLORIDA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

None noted.

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Honorable Mayor and Members of the City Council
City of Inverness
Inverness, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Inverness, Florida (the "City"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March XX, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March XX, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. As indicated in the accompanying summary schedule of prior audit findings, There were no such findings in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor and Members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
March XX, 2025

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor and Members of the City Council
City of Inverness
Inverness, Florida

We have examined the City of Inverness, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the City is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of the City and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
March XX, 2025

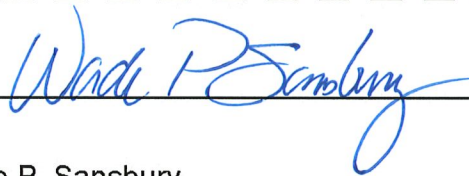
Tab 12 Required Forms

Required Forms

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with the State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an error and omissions 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 prior written permission of the City of Inverness.
- D. The proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____



Name (typed): Wade P. Sansbury

Title: Partner

Firm: Mauldin & Jenkins, LLC

Date: September 18, 2024

Schedule A
NON-COLLUSIVE AFFIDAVIT
RFP # 2024-01-FIN

State of Florida)

County of Manatee) ss.

Wade P. Sansbury being first duly sworn, deposes and says that:

- (1) He/she is the Partner
(Owner, Partner, Officer, Representative or Agent)
of Mauldin & Jenkins, LLC the Proposer that has submitted the attached proposal;
- (2) He/she is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal.
- (3) Such proposal is genuine and is not a collusive or sham proposal.
- (4) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham proposal in connection with the work for which the attached proposal has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with and Proposer, firm or person to fix the price or prices in the attached proposal or of any other Proposer, or to fix an overhead, profit, or cost elements of the proposal price or the proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work.
- (5) The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed, sealed and delivered
in the presence of:

Cara Krusch

Cara Krusch

By: Wade P. Sansbury

Wade P. Sansbury
(Printed Name)

Partner
(Title)

ACKNOWLEDGEMENT

State of Florida

County of Manatee

The foregoing instrument was acknowledged before me this 18th day of
September, 2024, by Wade P. Sansbury
who is personally known to me or who has produced _____ as
identification and who did (did not) take an oath.

WITNESS my hand and official seal

Jacquelyn McGlaughlin
NOTARY PUBLIC

Jacquelyn McGlaughlin
(Name of Notary Public: Print, Stamp, or
Type as Commissioned.)

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

**The City of Inverness
DRUG-FREE WORKPLACE FORM
RFP # 2024-01-FIN**

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that

Mauldin & Jenkins, LLC does:
(Name of Business)

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

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


Bidder's Signature

Wade P. Sansbury

The City of Inverness
PUBLIC ENTITY CRIME STATEMENT
RFP # 2024-01-FIN

"A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a Proposer, supplier, sub-Proposer, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

I state that this Proposer complies with the above.

Signed: Wade P. Sansbury

Printed Name: Wade P. Sansbury

Date: September 18, 2024

The City of Inverness
PROPOSER INFORMATION
RFP # 2024-01-FIN

Communications concerning this proposal shall be addressed to:

Company Name: Mauldin & Jenkins, LLC
Federal Tax I.D. No.: 58-0692043 Proposer's
Name (Print): Wade P. Sansbury Title: Partner
Address: 1401 Manatee Avenue West, Suite 1200

City/State/Zip: Bradenton, Florida 34205
Phone: 941-741-2255 Fax: 941-747-6035
Email: wsansbury@mjcpa.com

ACKNOWLEDGEMENT OF ADDENDA

Instructions: Complete Part I or Part II, Whichever Applies

Part I:

Proposer has examined copies of all the Contract Documents and of the following Addenda (receipt of all which is hereby acknowledged).

Addendum No: <u>1</u>	Dated: <u>September 6, 2024</u>
Addendum No: <u>2</u>	Dated: <u>September 16, 2024</u>
Addendum No: <u></u>	Dated: <u></u>
Addendum No: <u></u>	Dated: <u></u>
Addendum No: <u></u>	Dated: <u></u>

Part II:

☐ No Addendum was received in connection with this RFP.

It is understood and agreed by Proposer that the City reserves the right to reject any and all proposals, to make awards on all items or any items according to the best interest of the City, and to waive any irregularities in the proposal or in the proposals received as a result of the RFP. It is also understood and agreed by the Proposer that by submitting a proposal, Proposer shall be deemed to understand and agree that no property interest or legal right of any kind shall be created at any point during the aforesaid evaluation/selection process until and unless a contract has been agreed to and signed by both parties.



Proposer's Authorized Signature

Wade P. Sansbury

Proposer's Printed Name

September 18, 2024

Date

The City of Inverness
ACKNOWLEDGEMENT OF BUSINESS TYPE
RFP # 2024-01-FIN

This form must be signed in the presence of a Notary Public or other officer authorized to administer oaths and submitted with the bid package on the specified bid opening date. The undersigned proposer certifies that this proposal package is submitted in accordance with the specifications in its entirety and with full understanding of the conditions governing this proposal.

BUSINESS ADDRESS of PROPOSER:

Mauldin & Jenkins, LLC
Company Name
1401 Manatee Avenue West, Suite 1200
Address
Bradenton Florida 34205
City State Zip
Telephone No. 941-741-2255 Fax No. 941-747-6035
Federal ID. No. 58-0692043

SIGNATURE OF BIDDER

If an Individual: _____, doing business
as _____
Signature

If a Partnership: Mauldin & Jenkins, LLC
by: Wade P. Sansbury Wade P. Sansbury
General Partner Signature

If a Corporation: _____
Corporate Name
(a _____ Corporation)
by: _____
Signature
Title: _____

Attest: _____ (SEAL)
Corporate Secretary

NOTARY PUBLIC:

STATE OF: Florida City OF: Bradenton

The foregoing instrument was acknowledged before me this 18th day of September 2024, by
Wade P. Sansbury who is (who are) personally known to me or who has
produced

 as identification and who did (did not) take an oath.

NOTARY PUBLIC SIGNATURE:

NOTARY NAME, PRINTED, TYPED OR STAMPED:

Commission Number: HH152667 My Commission Expires: 7/12/2025



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

**The City of Inverness
REFERENCES RFP # 2024-01-FIN**

Provide specific references for at least four customers (preferably public entities), including customers served by the firm's nearest office to the City. They should be of similar size, complexity and magnitude to the City. Additional references may be provided by attachment.

Proposer: Mauldin & Jenkins, LLC

1. Organization: City of North Port, Florida
 Address: 4970 City Hall Blvd., North Port, FL 34289
 Contact: Mr. Scott Skipper
 Phone Number: (941) 429-7108
 Email address: sskipper@cityofnorthport.com
 Services provided: Financial & Compliance audits; preparation of ACFR and Certificate of Achievement
 Years of Service: 10 years

2. Organization: City of Wildwood, Florida
 Address: 100 N. Main St, Wildwood, FL 34785
 Contact: Ms. Cassandra Smith
 Phone Number: (352) 661-6106
 Email Address: csmith@wildwood-fl.gov
 Services provided: Financial & Compliance audits; preparation of ACFR
 Years of Service: 10 years

3. Organization: Town of Longboat Key, Florida
 Address: 501 Bay Isles Road, Longboat Key, FL 34228
 Contact: Ms. Sue Smith, Finance Director
 Phone Number: (941) 316-6882
 Email Address: ssmith@longboatkey.org
 Services provided: Financial & Compliance audits; preparation of ACFR & Certificate of Achievement; Audit of 3 single employer DB pension plans
 Years of Service: 9 years

4. Organization: Village of Tequesta, Florida
 Address: 345 Tequesta Drive, Tequesta, FL 33469
 Contact: Mr. Jeffery Snyder
 Phone Number: (561) 768-0424
 Email Address: jsnyder@tequesta.org
 Services provided: Financial & compliance audits; preparation of ACFR & Certificate of Achievement; 3 single employer DB pension plans
 Years of Service: 3 years

5. Organization: City of Crystal River, Florida
 Address: 123 NW Hwy 19, Crystal River, FL 34428
 Contact: Michelle Russell
 Phone Number: (352) 795-4216
 Email Address: mrussell@crystalriverfl.org
 Services provided: Financial & Compliance audits; preparation of ACFR
 Years of Service: 9 years

The City of Inverness
QUALIFICATION STATEMENT
RFP # 2024-01-FIN

To properly evaluate the proposal submittals, Proposers are expected to complete the questionnaire and include the following documentation. The undersigned certifies under oath the truth and correctness of all statements and all answers to questions made hereinafter:

Name of Company: Mauldin & Jenkins, LLC

Address: 1401 Manatee Avenue West, Suite 1200
Street

<u>Bradenton</u>	<u>Florida</u>	<u>34205</u>
City	State	Zip

Telephone No.: (941) 741-2255 Fax No. (941) 747-6035

1. State the true, exact, correct, and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: Mauldin & Jenkins, LLC

The address of the principal place of business is: 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

2. If Proposer is a corporation, answer the following:

- a. Date of Incorporation: _____
- b. State of Incorporation: _____
- c. President's Name: _____
- d. Vice President's Name: _____
- e. Secretary's Name: _____
- f. Treasurer's Name: _____
- g. Name and Address of Resident Agent: _____

3. If Proposer is an individual or a partnership, answer the following:

- a. Date of Organization: 1918
- b. Name, Address and Ownership Units of all Partners: Firm is made up of 46 equity partners with various ownership levels. Our managing partner owns approximately 7% of the firm. See our website for a listing of all partners.

- c. State whether general or limited partnership: LLC
4. If Proposer is other than an individual, corporation, or partnership, describe the organization and give the name and address of principals:
N/A
5. If Proposer is operating under Fictitious Name, submit evidence of compliance with Florida Fictitious Name Statute
N/A
6. How many years has your organization been in business under its present business name? 106
- a. Under what former names has your business operated? N/A
7. Indicate registration, license numbers or certificate numbers for the business or professions, which are the subject of this proposal. Please attach certificate of competency and/or state registration.
License Number: AD0007585, a copy of the Firm license is included within our proposal.
8. Litigation/Judgments/ Settlements/ Debarments/ Suspensions:
Submit information on any pending litigation and any judgments and settlements of court cases relative to providing Auditing Services that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government during the last five (5) years.
None.
9. Have you ever failed to complete any work awarded to you? If so, state when, where and why?
No.
10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).
See resumes of proposed team within our proposal.
11. State the name of the individual who will have personal management of the work:
Wade P. Sansbury
12. State the name and address of attorney, if any, for the business of the Proposer:
We use various attorney's for various needs all of which are hired and located out of our headquarters in Atlanta, Georgia.

13. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposer's business and indicate the percentage owned of each such business and/or individual:

Our Firm is owned 100% by its partners. No business ownership within the Firm.

Hanson Borders - 7.3%; Jeff Fucito - 6.5%; Ryan Inlow - 5.2%; Adam Fralys 5.2%

14. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer:

N/A - none

15. List the following information concerning all Proposer's contracts in progress as of the date of submission and completed projects over the last five (5) years. (In case of any co-venture, list the information for all co-ventures.)

<u>Name of Project</u>	<u>Owner</u>	<u>Total Contract Value</u>	<u>Contracted Date of Completion</u>	<u>% of Completion to Date</u>
------------------------	--------------	-----------------------------	--------------------------------------	--------------------------------

Not applicable

16. Do you have a complete set of documents, including drawings and addenda (if applicable)?

Not applicable

Yes ☐ No ☐

17. Bank References:

Bank

Address/City/State/Zip

Telephone

Not applicable

18. Attach a financial statement including Proposer's latest balance sheet and income statement showing the following items: (Provide only if requested and top (3) three in selection)

- Current Assets (e.g. cash, joint venture accounts, accounts receivable, notes, receivable, accrued income, deposits, materials, real estate, stock and bonds, equipment, furniture and fixtures, inventory, and prepaid expenses)
- Net Fixed Assets
- Other Assets
- Current Liabilities (e.g. accounts payable, notes payable, accrued expenses, provision for income taxes, advances, accrued salaries, real estate encumbrances and accrued payroll taxes)
- Other Liabilities (e.g. capital, capital stock, authorized and outstanding shares par values, earned surplus, and retained earnings)

We will provide if required.

19. State the name of the firm preparing the financial statement and date thereof:

Mauldin & Jenkins

20. Is the financial statement for the identical organization named on page one? Yes ☒ No ☐

21. If not, explain the relationship and financial responsibility of the organization whose financial statement is provided (e.g. parent-subsidary).

N/A

22. Are you Certified? Yes ☒ No ☐ If Yes, ATTACH A COPY OF CERTIFICATION
Are you Licensed? Yes ☒ No ☐ If Yes, ATTACH A COPY OF LICENSE

23. Do you have the required insurance coverage set forth in the RFP?
Yes ☒ No ☐ If Yes, ATTACH A COPY OF INSURANCE CERTIFICATES

24. Has your company or you personally ever declared bankruptcy?
Yes ☐ No ☒ If Yes, explain: _____

25. Have you ever received a contract or a purchase order from the City of Inverness or other governmental entity? Yes ☐ No ☒

26. If yes, explain (date, service/project, bid title, etc.) _____

27. Have you ever received a complaint on a contract or bid awarded to you by any governmental entity?
Yes ☐ No ☒ If yes, explain: _____

28. Have you ever been debarred or suspended from doing business with any governmental entity?
Yes ☐ No ☒ If yes, explain: _____

The Proposer acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by City in awarding the contract and such information is warranted by Proposer to be true. The discovery of any omission or misstatement that materially affects the Proposer's qualifications to perform under the contract shall cause the City to reject the proposal, and if after the award, to Cancel and terminate the award and/or contract.


Proposer's Signature

September 18, 2024
Date

The City of Inverness
RFP 2024-01-FIN
Background Check Affidavit

STATE OF FLORIDA)

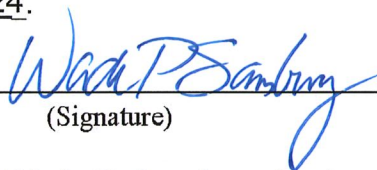
COUNTY OF Manatee)

I, the undersigned, being first duly sworn, do hereby state under oath and under penalty of perjury that the following facts are true:

1. I am over the age of 18 and am a resident of the State of Florida.
2. I am the Partner (title) of Mauldin & Jenkins, LLC and I certify that I have the authority to make the representations set forth within this Affidavit.
3. Mauldin & Jenkins, LLC intends to enter into an agreement with the City of Inverness to provide the services detailed in RFP # 2024-01-FIN.
4. The fulfillment of the Background Check requirement has been conducted through State, National and Sexual Offender/Predator criminal history record databases.
5. I hereby certify I shall at my expense obtain a criminal background check for each employee, contractor, or subcontractor or sub-consultant having access to city property prior to beginning the work and, depending on the contract's term, on an annual basis thereafter.
5. I further certify that I shall provide the contract administrator with a list of employees, contractors, or subcontractors or sub-consultants who will have access to City property which verifies that a criminal background check has been conducted and the results thereof. A list of such employees is set forth on Exhibit "A", attached hereto and made a part hereof.
6. I also certify that based upon the result of the criminal background check, no employee, contractor, nor subcontractor or sub-consultant who has been convicted of an offense or at the discretion of the City shall not be permitted to perform work under this contract in or on city property.

Executed this 18th day of September, 2024.

By


(Signature)

By

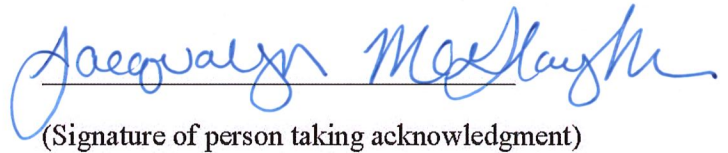
Wade P. Sansbury, Partner

(Name and Title)

The foregoing was acknowledged before me this 18th day of September, 2024
by Wade P. Sansbury who is personally known to me or who has produced
_____ as identification and who did take an oath.

WITNESS my hand and official seal, this 18th day of September, 2024

(NOTARY SEAL)



(Signature of person taking acknowledgment)

Jacquelyn McGlaughlin

(Name of officer taking acknowledgment)

typed, printed or stamped



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

Administrative Assistant

(Title or rank)

My commission expires: 7/12/2025

(Serial number, if any)

2024 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L11000058336

Entity Name: MAULDIN & JENKINS, LLC

Current Principal Place of Business:

1401 MANATEE AVE WEST SUITE 1200
BRADENTON, FL 34205

Current Mailing Address:

1401 MANATEE AVE WEST SUITE 1200
BRADENTON, FL 34205 US

FEI Number: 58-0692043

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

SANSBURY, WADE P
1401 MANATEE AVE WEST SUITE 1200
BRADENTON, FL 34205 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: WADE P. SANSBURY

02/17/2024

Electronic Signature of Registered Agent

Date

Authorized Person(s) Detail :

Title MGRM
Name BORDERS, HANSON
Address 200 GALLERIA PKWY, SUITE 1700
City-State-Zip: ATLANTA GA 30339

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath, that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes, and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: HANSON BORDERS

MANAGING MEMBER

02/17/2024

Electronic Signature of Signing Authorized Person(s) Detail

Date

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AD0007585

EXPIRATION DATE: DECEMBER 31, 2025

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

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



ISSUED: 11/16/2023

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

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

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC45811

EXPIRATION DATE: DECEMBER 31, 2025

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

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



ISSUED: 09/18/2023

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CERTIFICATE OF LIABILITY INSURANCE

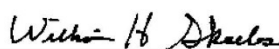
DATE (MM/DD/YYYY)
07/02/2024

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. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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

PRODUCER PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139		CONTACT NAME: Porsche Hooper PHONE (A/C, No, Ext): (770) 858-7540 FAX (A/C, No): (770) 858-7545 E-MAIL ADDRESS: porsche.hooper@pninsurance.com															
INSURED Mauldin&Jenkins, LLC 200 Galleria Pkwy SE Ste 1700 Atlanta GA 30339-5946		INSURER(S) AFFORDING COVERAGE <table border="1"> <tr> <th>INSURER</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: AllAmerica Financial Benefits</td> <td>41840</td> </tr> <tr> <td>INSURER B: StarStone National Insurance</td> <td>25696</td> </tr> <tr> <td>INSURER C: Hanover</td> <td>524210</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>		INSURER	NAIC #	INSURER A: AllAmerica Financial Benefits	41840	INSURER B: StarStone National Insurance	25696	INSURER C: Hanover	524210	INSURER D:		INSURER E:		INSURER F:	
INSURER	NAIC #																
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INSURER D:																	
INSURER E:																	
INSURER F:																	

COVERAGES		CERTIFICATE NUMBER: 24/25 Master		REVISION NUMBER:			
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:	Y		Z2AJ466092	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			Z2AJ466092	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	☒ UMBRELLA LIAB ☐ EXCESS LIAB DED ☒ RETENTION \$ 0			GP08-23-2412545	07/01/2024	07/01/2025	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
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/A	W2AJ448906	07/01/2024	07/01/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			LHAJ289307-00	01/23/2024	01/23/2025	Professional Liability 3,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							

CERTIFICATE HOLDER FOR INFORMATION ONLY	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
---	--

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ACORD 25 (2016/03)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/31/2024

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. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	CONTACT NAME: Nadine Friedman Daniels PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: MSIG Specialty Insurance USA and various INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway Suite 1700 Atlanta, GA 30339-5918	

COVERAGES

CERTIFICATE NUMBER: 70505723

REVISION NUMBER:

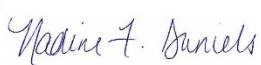
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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			MSTAPL-00010	01/23/24	01/23/25	Each Claim 1,000,000 Aggregate 1,000,000

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

CERTIFICATE HOLDER

CANCELLATION

Parties at Interest .	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ACORD 25 (2016/03)
 Theresa.Readdy@lemme.com_LEM
 70505723

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/12/2023

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PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	CONTACT NAME: Nadine Daniels PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGcerts@lemme.com														
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway Suite 1700 Atlanta, GA 30339-5918	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: BERKLEY ASSUR CO</td> <td>39462</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: BERKLEY ASSUR CO	39462	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES

CERTIFICATE NUMBER: 69884590

REVISION NUMBER:

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Cyber Insurance			BCRS1-4032888-01	09/21/23	09/21/24	Aggregate 1,000,000

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

CERTIFICATE HOLDER

For Information Only

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Nadine F. Daniels

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ACORD 25 (2016/03)
 Theresa.Readdy@lemme.com_LEM
 69884590

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Tab 13

Additional Services Available to the City

Additional Services Available to the City

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

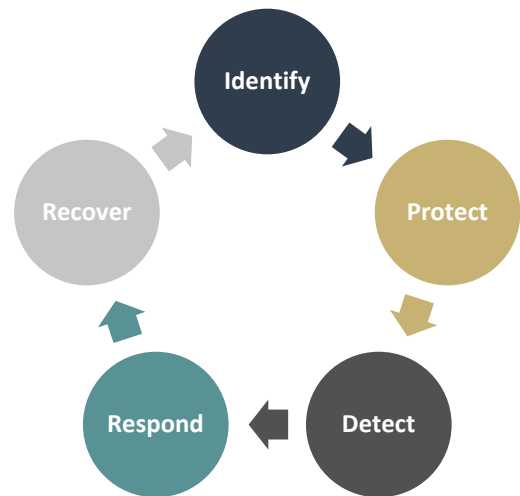
- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental IT Solutions

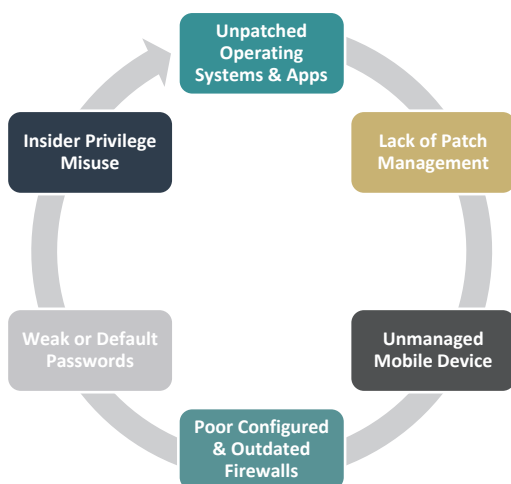
As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.



Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

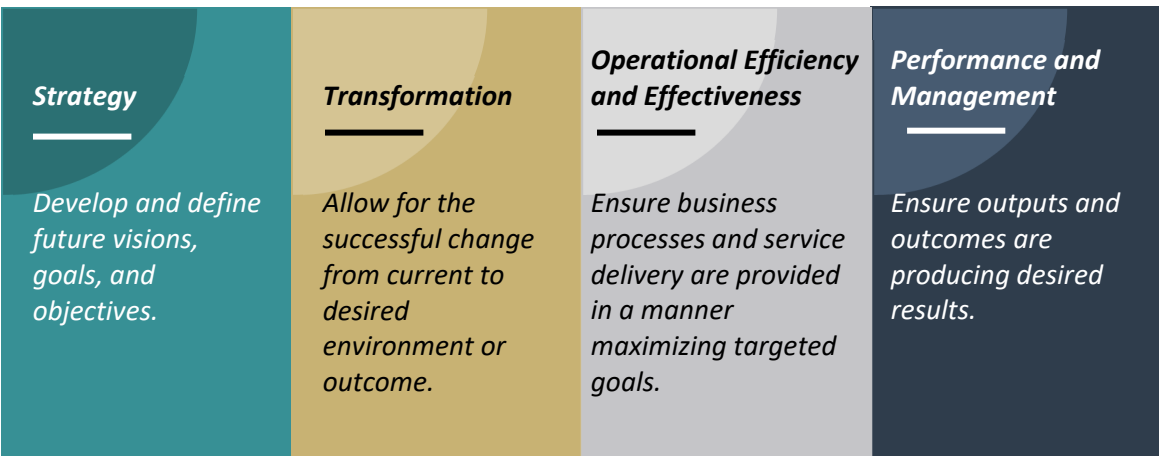


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more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

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:





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

**Proposal for Independent Audit Services
RFP 2024-01-FIN**

CITY OF INVERNESS, FLORIDA

For The Fiscal Years Ending

**September 30, 2024, 2025, and 2026
With The Option Of Two One Year Extensions**

September 20, 2024

Submitted by:



Contract and Authorized Representative

Tamara Campbell, CPA
1800 Pembroke Drive
Suite 170
Orlando, Florida 32810
(407) 843-5406
tcampbell@mcdermittdavis.com
www.mcdermittdavis.com

**Proposal for Audit Services to
City of Inverness
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934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcdermittdavis.com

September 20, 2024

City of Inverness
Office of the City Clerk
212 W. Main Street
Inverness, Florida 34450

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of the City of Inverness, Florida. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

We understand the work to be done and are committed to perform the work within the time period indicated in the RFP.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit fifteen (15) municipalities and perform audits for over forty (40) special districts in the state of Florida and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the financial statements for most of these municipalities.
- Our local firm allows for detailed involvement of the engagement partner and supervisors throughout all phases of the audit.
- We have assisted seven municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA's prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the City's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The City's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of *The City of Inverness, Florida* as defined by *Government Auditing Standards*.
- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.

the trusted partner

- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and have served on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the City in developing the best financial reporting possible.
- We are familiar with the city, including the accounting system and procedures, having served as the City's auditors from 2014 to 2023.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 29 people and 9 of those are governmental audit staff.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.

McDermitt Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 1800 Pembroke Drive, Suite 170, Orlando, Florida 32810, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for *The City of Inverness, Florida*.

The proposal will remain in effect for 90 days.

Sincerely,

McDermitt Davis, LLC



Tamara Campbell, C.P.A.
Partner - Audit and Assurance Services
Proposed Engagement Partner



Independence

McDermitt Davis is independent of the City as defined by auditing standards contained in the U.S. Government Accountability's Office's Government Auditing Standards. The firm has served as the City's independent auditor for the past 5 years. As auditors, we are required to maintain our independence, thus this previous service does not constitute a conflict of interest.

Additionally, the firm will provide notice to the City of any professional relationships entered into during the period of this agreement.

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. Individual and firm licenses are available upon request.

Firm Qualifications and Experience

Description and History of Audit Firm

McDermitt Davis was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 100 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal. All work for the City will be done out of the Orlando office, and no work will be subcontracted.

Our firm consists of the following staff:

Partners	3
Managers	6
Seniors	4
Staff Accountants/Paraprofessionals	12
Support and IT Staff	<u>4</u>
	<u>29</u>

One partner, two seniors and one to two staff members will be employed in this engagement on a full time basis. One manager will be employed on a part-time basis for quality review. Detailed information on the audit team can be found in the Partner, Supervisory and Staff Qualifications and Experience section of this proposal.

The total number of governmental audit staff is nine. We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

McDermitt Davis is an active corporation licensed to practice in the state of Florida. McDermitt Davis has been performing governmental audits in the central Florida area since its founding in 1984.

Continuing Professional Education

McDermitt Davis is committed to the personal and professional growth of its staff. Our firm requires a minimum of 80 hours of continuing professional education for each staff member every two years. To meet this requirement, McDermitt Davis provides one to two in-house continuing education days focused on our firm implementation of new or upcoming audit standards and emerging issues.





Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they often attend the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.

Involvement in Committees and Associations

McDermitt Davis encourages all staff to be involved in the community and professional organizations. All key audit team members participate in the Florida Government Officer's Association, and attend the annual conference. Additionally, Tamara Campbell serves as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award.

Memberships



American Institute
of Certified Public
Accountants



Florida Institute of
Certified Public
Accountants



Florida Government
Finance Officers
Association



Government Audit
Quality Center

Community Involvement

Our firm encourages our team members to join and to become active in professional associations. Our team holds memberships and is involved actively in many organizations, including:

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- AICPA Private Companies Practice Section
- AICPA Tax Division
- AICPA Personal Financial Planning Division
- AICPA Employee Benefit Plan Audit Quality Center Member
- AICPA Government Audit Quality Center Member
- Florida Citrus Mutual - Allied Member
- Florida Government Finance Officers Association (FGFOA)

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients currently audited is as follows:

- City of Belle Isle, Florida *
- City of Clermont, Florida *
- City of Fruitland Park, Florida
- **City of Inverness, Florida**
- City of Lake Helen, Florida
- City of Lake Mary, Florida*
- City of Longwood, Florida *
- City of Mascotte, Florida
- City of Minneola, Florida
- City of Orange City, Florida*
- City of Tavares, Florida *
- City of Umatilla, Florida*
- Town of Montverde, Florida
- Town of Palm Shores, Florida
- Town of Windermere, Florida
- Homosassa Special Water District
- Sun 'N Lake of Sebring Improvement District
- Over forty Community Development Districts



• These entities are presently clients of McDermitt Davis

* These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

Peer Review Process

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants since 1985. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2023, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. A copy of our firm's most recent peer review report can be found in the additional information section. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.



Partner, Supervisory and Staff Qualifications & Experience

Project Team

The following supervisory personnel will be assigned to the audit:

- Tamara Campbell, C.P.A., engagement partner
- Carlos Vidal, C.P.A., independent second review
- Anthony Zelaya, audit senior
- Evan Gregory, audit senior

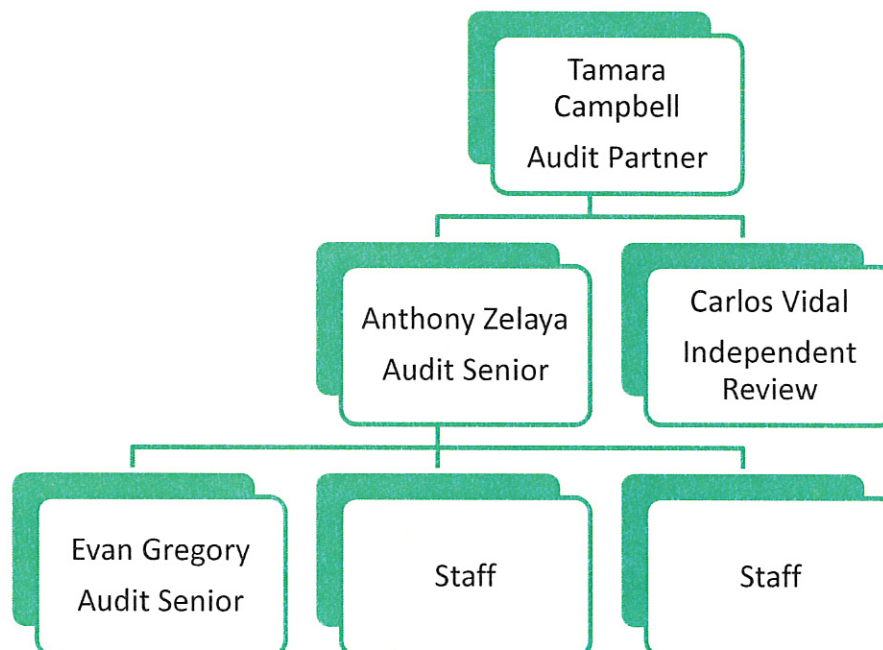
The engagement partner will be responsible for overseeing the audit process and will be involved in the audit on a full-time basis. The independent second review is our internal quality review to provide high quality service to the City. To maintain his independence, Carlos will only be involved in the final review process.

Anthony Zelaya, audit senior, and Tamara Campbell, audit partner will be the main City contacts, and will be assigned to the audit full time. Their responsibilities include supervising all staff, including the audit staff, and coordinating fieldwork with City staff.

Staff quality is maintained by limited staff turnover, as well as ongoing training and continuing education requirements for all governmental audit staff. Additionally, all work is directly supervised by the partner in charge.

All audit work will be performed by McDermitt Davis personnel, and no work will be subcontracted. All work will be supervised by Tamara Campbell, audit partner.

Below is a project team Organization chart:





Tamara Campbell, CPA

Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Chair of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans, and GASB 87 on leases.

Experience

- Tammy has 20 years of governmental accounting and auditing experience, including municipalities and special districts.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has audited and reviewed numerous single audit programs, including those related to COVID relief, FEMA reimbursement, and state of Florida SRF loans.
- Her experience includes working with various municipal software packages, including Munis.
- Tammy has worked with all municipalities in the financial statement preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.
- Tammy has worked with municipal clients to implement new accounting standards.

Governmental Audit Experience (Past 5 years)

City of Belle Isle	City of Mascotte	Homosassa Special
City of Clermont	City of Minneola	Water District
City of Fruitland Park	City of Orange City	Sun N Lake Improvement
City of Inverness	City of Tavares	District
City of Lake Helen	City of Umatilla	Over 40 Community
City of Lake Mary	Town of Montverde	Development Districts
City of Longwood	Town of Palm Shores	
	Town of Windermere	



Carlos Vidal, CPA

Audit Manager- Independent Review

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Bachelor of Science in Finance, University of Central Florida
- Master of Science in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

Continuing Professional Education

Carlos has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Carlos has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, and HUD property entities.

Governmental Audit Experience (Past 5 years)

City of Belle Isle
City of Inverness
City of Lake Helen
City of Longwood
City of Minneola
City of Orange City

City of Tavares
City of Umatilla
Town of Windermere
Various Community Development Districts



Anthony Zelaya

Audit Senior

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Graduate Non-Degree Seeking in Taxation & Analytics, University of Central Florida
- CPA Candidate

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Anthony has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of Governmental Auditing Standards.

Experience

- Anthony has 4 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities.
- Anthony also serves as one of the firm's Single Audit Specialists, ensuring that single audits are performed in accordance with required guidelines.
- He has audited numerous single audit programs, including those related to ARPA and state of Florida SRF loans.
- His experience includes working with various municipal software packages.

Governmental Audit Experience (Past 5 years)

City of Belle Isle
City of Clermont
City of Fruitland Park
City of Inverness
City of Lake Helen
City of Lake Mary
City of Longwood
City of Mascotte

City of Minneola
City of Orange City
City of Tavares
City of Umatilla
Town of Montverde
Town of Palm Shores
Homosassa Special Water District
Various Community Development
Districts



Evan Gregory

Audit Senior

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- CPA Candidate

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Evan has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of Governmental Auditing Standards.

Experience

- Evan has 3 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, and HUD property entities.
- His experience includes working with various municipal software packages.

Governmental Audit Experience

City of Belle Isle
City of Clermont
City of Fruitland Park
City of Inverness
City of Lake Helen
City of Lake Mary

City of Minneola
City of Orange City
City of Tavares
Town of Windermere
Homosassa Special Water District
Sun 'N Lake Improvement District



Prior Engagements with the City of Inverness

McDermitt Davis has served as the auditor for the City for the past 5 years. Below are details of these services:

Scope of Work	Date	Engagement Partner	Total Hours	Location	City Contact*
Audit, Single Audit & Financial Statement Preparation	9/30/2023	Tammy Campbell	289	Orlando Office	Alexis Koter 352-726-2611
Audit & Financial Statement Preparation	9/30/2019	Tammy Campbell	284	Orlando Office	Richard LaCondre 352-726-2611
Audit & Financial Statement Preparation	9/30/2021	Tammy Campbell	264	Orlando Office	Richard LaCondre 352-726-2611
Audit & Financial Statement Preparation	9/30/2020	Tammy Campbell	264	Orlando Office	Richard LaCondre 352-726-2611
Audit & Financial Statement Preparation	9/30/2022	Tammy Campbell	260	Orlando Office	Alexis Koter 352-726-2611
ICRA Audit & Financial Statement Preparation	9/30/2020	Tammy Campbell	35	Orlando Office	Richard LaCondre 352-726-2611
ICRA Audit & Financial Statement Preparation	9/30/2023	Tammy Campbell	35	Orlando Office	Alexis Koter 352-726-2611
ICRA Audit & Financial Statement Preparation	9/30/2021	Tammy Campbell	30	Orlando Office	Richard LaCondre 352-726-2611
ICRA Audit & Financial Statement Preparation	9/30/2022	Tammy Campbell	25	Orlando Office	Alexis Koter 352-726-2611

* Finance Director at time of Engagement is listed, however current finance director phone number is included for all years



Similar Projects and References

Below is a list of 5 similar projects. All of these Cities have been audited by McDermitt Davis for the past five years.

Client	Scope of Work	Date	Engagement Partner	Total Hours	Principal Client Contact
City of Longwood	Financial Audit, Single Audit, Report Preparation	9/30/2023	Tammy Campbell	260	Judith Rosado (407)260-3475
City of Lake Mary	Financial Audit, Report Preparation	9/30/2023	Tammy Campbell	240	Brent Mason (407) 585-1402
City of Orange City	Financial Audit, CRA Audit, Single Audit, Report Preparation	9/30/2023	Tammy Campbell	240	Devlin Moore (386)775-5432
City of Mascotte	Financial Audit, CRA Audit, Single Audit, Report Preparation	9/30/2023	Tammy Campbell	215	Dolly Miller (352)557-8809
City of Umatilla	Financial Audit, CRA Audit Single Audit, Report Preparation	9/30/2023	Tammy Campbell	285	Regina Frazier (352)669-8313



Below is a list of municipal audit engagements. Community Development District audits are not included in the list below. Tamara Campbell is the engagement partner on all of the governmental clients below.

Name and Address of Entity	Fiscal Year End	Number of Funds	Total Revenues
City of Belle Isle	9/30/2023	10	\$10,868,039
City of Clermont	9/30/2022 (2023 audit not yet complete)	19	\$98,240,005
City of Fruitland Park	9/30/2022 (2023 audit not yet complete)	6	\$13,100,188
City of Inverness	9/30/2023	7	\$20,246,410
City of Lake Mary	9/30/2023	17	\$41,338,628
City of Lake Helen	9/30/2023	6	\$4,108,454
City of Longwood	9/30/2023	18	\$30,618,574
City of Mascotte	9/30/2023	9	\$14,829,493
City of Minneola	9/30/2023	6	\$35,852,820
City of Orange City	9/30/2023	11	\$31,821,746
City of Umatilla	9/30/2023	13	\$11,718,842
City of Tavares	9/30/2023	24	\$60,365,528
Town of Montverde	9/30/2023	3	\$4,916,045
Town of Palm Shores	9/30/2023	4	\$826,474
Town of Windermere	9/30/2023	2	\$8,355,864



Project Approach

We understand the scope of work to be performed for the City of Inverness and we are providing assurance to meet or exceed the Scope of Services described in the Request for Proposal. Our audit plan detailed below indicates the various staffing levels for each segment of the engagement.

Audit Phase	Completion Dates	Estimated Hours
Phases 1 & 2 - Planning and internal control evaluation: Partner Seniors Staff	October	8 40 24
Phase 3- Substantive testing: Partner Seniors Staff	January	25 85 40
Phase 4 - Reporting: Partner Senior	March	15 65

The engagement partner, Tammy Campbell, will be in the field with audit staff for a minimum of one day for interim testing and three days for substantive testing. In our firm, partners are always very involved in the day to day audit procedures. Partners and Seniors are available to answer audit staff and City finance department questions during fieldwork and throughout the year.

Our audit approach is to document the flow of information through the information systems and accounting records of the City by interviewing City employees and then testing to determine that our understanding is correct. Most of our testing will be based upon random sampling with some stratification of the various populations to provide focus for our testing.

We have summarized below our audit approach related to the various segments of the audit. Our goal is to perform the audit with as little interference with your daily operations as possible.

Our audit will be segmented into the following phases:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls and Compliance
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, City manuals, documents, and financial and other management systems.



We offer several methods for City staff to securely share documents with the audit team: our Client Portal, Share Safe, and a unique Engagement Organizer option. The Engagement Organizer option allows City staff to upload documents that directly correlate to a specific audit request item.

We will meet with staff of the City to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with audit requirements. We will also gather information to identify fraud risks as required by professional standards.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include a review of both budget and actual amounts.

During this planning phase, we will ask City management and staff to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the City with a list of all schedules to be prepared by the City. In addition to meeting with management and staff, we will meet with the Mayor and Members of Council to identify any concerns or additional areas of audit emphasis.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning effectively in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance. We evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software. Our sample sizes typically range from 25 to 60 for each element/assertion of internal control tested depending on the control risk assessment.



Our control testing includes obtaining an understanding of the computer software used by the City, and tracing sample selections through the system to determine the desired outcomes are being achieved. We will request read only, audit access to the Financial Management Software to verify the accuracy of postings to the system for our testing selections. Additionally, we will employ the system throughout the audit to query data and run reports for analysis. Our direct access to and use of the system should reduce the number of reports we must request directly from staff and improve audit efficiency. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to City files.

After controls have been documented, evaluated and tested, we will finalize the City's audit plan. Audit programs will be tailored to fit the specifics of the City's accounting systems.

Phase 3: Substantive Testing

Prior to starting year-end substantive testing, we will have a pre-audit meeting with management. We plan to use an audit partner, two seniors and one to two staff members for the audit. The partner or senior will always be in the field to supervise the work.

To provide an efficient and effective audit for the City, our substantive audit procedures will focus on areas of higher risk, based on internal control testing, and preliminary meetings with management and council. Additionally, we offer staff access to our Engagement Organizer software as a method to securely upload client documents that directly correspond to the audit request list. Additionally, the CRA audit will be integrated with the City audit, to allow for efficient testing, and limiting the duplication of requests.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. As part of our substantive testing, we will also evaluate the use of sampling for the most efficient and effective method of testing year-end balances. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We plan to fully use technology throughout the audit process. Our internal control procedures include reviewing the City's software processes for proper approval and data flow. Our paperless audit software allows for integration with the City's trial balance and linking of financial statement data for efficient financial reporting. Additionally, data analytics are used for substantive analytical testing during the audit.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. The preliminary draft of the ACFR will be prepared by the senior and reviewed by the partner. The draft is provided to the City for review, and once the review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the City receives the best service possible.



We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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"
- Management Letter
- Report on compliance with Florida Statutes
- Single Audit reports, as applicable

As part of the report preparation and review process, McDermitt Davis will review the most recent GFOA Certificate of Achievement Reporting Checklist to ensure that the City complies with all of the relevant requirements. As a GFOA reviewer, Tammy Campbell is also familiar with the checklists provided to GFOA reviewers and focuses on ensuring the City meets the requirements that are highlighted each year for reviewers.

During the reporting process, we will develop our management letter. Our process to produce a meaningful management letter is to review the City's processes and internal controls to identify any compliance violations to include in the letter. Additionally, McDermitt Davis works with management to identify any areas of weakness or ways to improve the City's internal control structure. These comments are discussed with management prior to finalizing the letter.

McDermitt Davis believes in continued contact throughout the term of the engagement and will be available to City staff for questions on accounting matters. These communications are included in the all-inclusive prices. If significant additional time is required, we will come to an agreement for additional fees.



Identification of Anticipated Potential Audit Problems

McDermitt Davis does not anticipate any potential audit problems, however if problems arise, we will use a collaborative approach to resolve any issues. Staffing issues, and constraints of personnel are often a challenge to completing audit work. We will work with city staff to adjust timelines as needed, as well as assist with any schedules and reports that can be auditor prepared, while still maintaining our independence.

Additionally, in the coming years there are a few new government accounting standards that will become effective. We will work with city staff to provide guidance on reporting timelines, as well as steps the city should take to be ready for implementation.

Report Format

Samples of audit reports, single audit reports, management letters and compliance reports are included in the additional information section of the proposal.



Schedule of Proposal Prices

McDermitt Davis

Tamara Campbell is authorized to sign the proposal, and is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Inverness.

The total all inclusive maximum price for 2024 is as follows:

Audit	\$ 27,000
Federal Single Audit	5,000
State Single Audit	5,000
ICRA Audit	5,000
ACFR preparation	<u>7,000</u>
Total All Inclusive Maximum	<u>\$ 49,000</u>

**City OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 1**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024-2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT SERVICES**

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	72	290	\$20,880
Managers	2	200	400
Supervisory Staff	193	165	31,845
Staff	80	130	10,400
Other (specify)			
Subtotal			63,525
Other Expenses (specify):			
		Discount	(14,525)
Total All-Inclusive Price for Audit Services			
Year 1			49,000
Year 2			49,000
Year 3			49,000
Grand Total Price for Audit Services (3 Years)			\$ 147,000

Grand Total Price for Audit Services (3 Years) Written

NOTE: If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide an index for those years or provide rates for each staff level and each contract for which there is a change.

**City OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 2**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS
COMBINING SCHEDULE –ALL SERVICES**

Nature of Services to be Provided	Schedule	Total Price
Florida Single Audit		5,000
Federal Single Audit		5,000
CAFR (preparing, editing and printing 30 copies)		7,000
Other (specify) ICRA Audit		5,000
TOTAL		\$ 22,000

Total Amount Written

Each service described in Section 5, 5.4-Special Consideration and Services should be supported by an individual schedule in the format provided on Part 3 of the Schedule of Proposal Prices.

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	24	290	\$6,960
Managers		200	
Supervisory Staff	104	165	17,160
Staff	44	130	5,720
Other (specify)			
Subtotal			\$ 29,840
Other Expenses (specify):			
		Discount	(2,840)
Total Price for Audit			
TOTAL			\$ 27,000

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.

Any discrepancy between the written and numerical, the written prevails

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT - Federal Single Audit

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	14	290	\$4,060
Managers			
Supervisory Staff	24	165	\$3,960
Staff			
Other (specify)			
Subtotal			\$ 8,020
Other Expenses (specify):			
		Discount	\$ (3,020)
Total Price for Audit - Federal Single Audit (if required)			
TOTAL			\$ 5,000

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.

Any discrepancy between the written and numerical, the written prevails

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT - State Single Audit

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	14	290	\$4,060
Managers			
Supervisory Staff	24	165	\$3,960
Staff			
Other (specify)			
Subtotal			\$ 8,020
Other Expenses (specify):			
		Discount	\$ (3,020)
Total Price for Audit - State Single Audit (if required)			
TOTAL			\$ 5,000

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.

Any discrepancy between the written and numerical, the written prevails

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT -ICRA

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	6	290	\$1,740
Managers			
Supervisory Staff	6	165	\$990
Staff	36	130	\$4,680
Other (specify)			
Subtotal			\$ 7,410
Other Expenses (specify):			
		Discount	(2,410)
Total Price for Audit - ICRA			
TOTAL			\$ 5,000

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.

Any discrepancy between the written and numerical, the written prevails

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT -ACFR Preparation

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	14	290	4,060
Managers	2	200	400
Supervisory Staff	35	165	5,775
Staff			
Other (specify)			
Subtotal			\$ 10,235
Other Expenses (specify):			
		discount	(3,235)
Total Price for Audit - ACFR Preparation			
TOTAL			\$ 7,000

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.
Any discrepancy between the written and numerical, the written prevails

REQUIRED FORMS AND ADDITIONAL INFORMATION

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with the State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an error and omissions 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 prior written permission of the City of Inverness.
- D. The proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____



Name (typed): Tamara Campbell

Title: Partner

Firm: McDermitt Davis

Date: 9/20/24

Schedule A
NON-COLLUSIVE AFFIDAVIT
RFP # 2024-01-FIN

State of Florida)

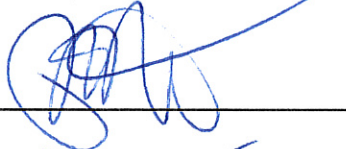
)ss.

County of Orange)

Tamara Campbell being first duly sworn, deposes and says that:

- (1) He/she is the Partner
(Owner, Partner, Officer, Representative or Agent)
of McDimit Davis the Proposer that has submitted the attached proposal;
- (2) He/she is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal.
- (3) Such proposal is genuine and is not a collusive or sham proposal.
- (4) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham proposal in connection with the work for which the attached proposal has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with and Proposer, firm or person to fix the price or prices in the attached proposal or of any other Proposer, or to fix an overhead, profit, or cost elements of the proposal price or the proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work.
- (5) The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed, sealed and delivered
in the presence of:



Patricia J Beatty

By: 

Tamara Campbell
(Printed Name)

Partner
(Title)

ACKNOWLEDGEMENT

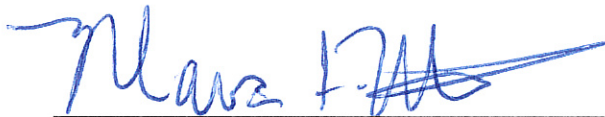
State of Florida

County of Orange

The foregoing instrument was acknowledged before me this 16th day of September, 2024, by Tamara Campbell,

who is personally known to me or who has produced _____ as
identification and who did (did not) take an oath.

WITNESS my hand and official seal



NOTARY PUBLIC



MARCIA A. MEJIA
Notary Public
State of Florida
Comm# HH410681
Expires 10/13/2027

Marcia A. Mejia

(Name of Notary Public: Print, Stamp, or
Type as Commissioned.)

The City of Inverness
DRUG-FREE WORKPLACE FORM
RFP # 2024-01-FIN

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that

McDermitt Davis does:
(Name of Business)

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

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



Bidder's Signature

The City of Inverness
PUBLIC ENTITY CRIME STATEMENT
RFP # 2024-01-FIN

"A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a Proposer, supplier, sub-Proposer, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

I state that this Proposer complies with the above.

Signed:  _____

Printed Name: Tamara Campbell

Date: 9/20/24

The City of Inverness
PROPOSER INFORMATION
RFP # 2024-01-FIN

Communications concerning this proposal shall be addressed to:

Company Name: McDirmitt Davis
Federal Tax I.D. No.: 26-0004117 Proposer's
Name (Print): Tamara Campbell Title: Partner
Address: 1800 Pembroke Drive, Suite 170

City/State/Zip: Orlando, FL 32810
Phone: 407-843-5406 Fax: _____
Email: tcampbell@mcdirmittdavis.com

ACKNOWLEDGEMENT OF ADDENDA

Instructions: Complete Part I or Part II, Whichever Applies

Part I:

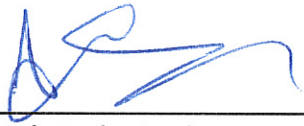
Proposer has examined copies of all the Contract Documents and of the following Addenda (receipt of all which is hereby acknowledged).

Addendum No: <u>1</u>	Dated: <u>9/6/24</u>
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____

Part II:

☐ No Addendum was received in connection with this RFP.

It is understood and agreed by Proposer that the City reserves the right to reject any and all proposals, to make awards on all items or any items according to the best interest of the City, and to waive any irregularities in the proposal or in the proposals received as a result of the RFP. It is also understood and agreed by the Proposer that by submitting a proposal, Proposer shall be deemed to understand and agree that no property interest or legal right of any kind shall be created at any point during the aforesaid evaluation/selection process until and unless a contract has been agreed to and signed by both parties.



Proposer's Authorized Signature

Tamara Campbell

Proposer's Printed Name

9/20/24

Date

The City of Inverness
ACKNOWLEDGEMENT OF BUSINESS TYPE
RFP # 2024-01-FIN

This form must be signed in the presence of a Notary Public or other officer authorized to administer oaths and submitted with the bid package on the specified bid opening date. The undersigned proposer certifies that this proposal package is submitted in accordance with the specifications in its entirety and with full understanding of the conditions governing this proposal.

BUSINESS ADDRESS of PROPOSER:

McDimit Davis

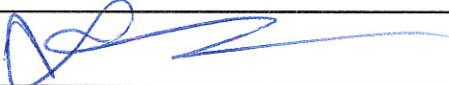
Company Name
1800 Pembroke Drive, Suite 170

Address
Orlando FL 32810

City State Zip
Telephone No. 407-843-5406 Fax No. _____
Federal ID. No. 26-0004117

SIGNATURE OF BIDDER

If an Individual: _____, doing business
Signature
as _____

If a Partnership: _____
by:  _____
General Partner Signature

If a Corporation: McDimit Davis, LLC
Corporate Name
(a LLC Corporation)

by: _____
Signature
Title: Partner

Attest: _____ (SEAL)
Corporate Secretary

NOTARY PUBLIC:

STATE OF: Florida City OF: Orange

The foregoing instrument was acknowledged before me this 10th day of September 2024, by Tamara Campbell who is (who are) personally known to me or who has produced

_____ as identification and who did (did not) take an oath.

NOTARY PUBLIC SIGNATURE: [Signature]

NOTARY NAME, PRINTED, TYPED OR STAMPED Marcia A. Mejia

Commission Number: HH 410681 My Commission Expires: 10/13/2027



MARCIA A. MEJIA
Notary Public
State of Florida
Comm# HH410681
Expires 10/13/2027

The City of Inverness
REFERENCES RFP # 2024-01-FIN

Provide specific references for at least four customers (preferably public entities), including customers served by the firm's nearest office to the City. They should be of similar size, complexity and magnitude to the City. Additional references may be provided by attachment.

Proposer: McDirmitt Davis

1. Organization: City of Longwood
Address: 175 W. Warren Ave. Longwood, FL 32750
Contact: Judith Rosado
Phone Number: 407-260-3475
Email address: jrosado@longwoodfl.org
Services provided: Financial audit, single audit, ACFR preparation
Years of Service: 1991-1993 and 1997- present
2. Organization: City of Lake Mary
Address: 100 N. Country Club Rd. Lake Mary, FL 32749
Contact: Brent Mason
Phone Number: 407-585-1402
Email Address: bmason@lakemaryfl.com
Services provided: Financial audit, ACFR preparation
Years of Service: 1997- present
3. Organization: City of Orange City
Address: 205 E. Graves Ave. Orange City, FL 32763
Contact: Devlin Moore
Phone Number: 386-775-5432
Email Address: dmoore@orangecityfl.gov
Services provided: financial audit, CRA Audit, single audit, ACFR preparation
Years of Service: 2014- present
4. Organization: City of Mascotte
Address: 100 E. Myers Blvd. Mascotte, FL 32753
Contact: Dolly Miller
Phone Number: 352-557-8809
Email Address: dolly.miller@cityofmascotte.com
Services provided: Financial Audit, CRA Audit, single audit, Financial statement preparation
Years of Service: 2000 - present
5. Organization: City of Umatilla
Address: 1 S. Central Ave. Umatilla, FL 32784
Contact: Regina Frazier
Phone Number: 352-669-8313
Email Address: rfrazier@umatilla.org
Services provided: financial audit, CRA audit, single audit, ACFR preparation
Years of Service: 2010- present

The City of Inverness
QUALIFICATION STATEMENT
RFP # 2024-01-FIN

To properly evaluate the proposal submittals, Proposers are expected to complete the questionnaire and include the following documentation. The undersigned certifies under oath the truth and correctness of all statements and all answers to questions made hereinafter:

Name of Company: McDirmitt Davis

Address: 1800 Pembroke Drive, Suite 170

Street

Orlando

FL

32810

City

State

Zip

Telephone No.: (407) 843-5406 Fax No. ()

1. State the true, exact, correct, and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: McDirmitt Davis

The address of the principal place of business is: 1800 Pembroke Drive, Suite 170,
Orlando, FL 32810

2. If Proposer is a corporation, answer the following:

- a. Date of Incorporation: _____
- b. State of Incorporation: _____
- c. President's Name: _____
- d. Vice President's Name: _____
- e. Secretary's Name: _____
- f. Treasurer's Name: _____
- g. Name and Address of Resident Agent: _____

3. If Proposer is an individual or a partnership, answer the following:

- a. Date of Organization: _____
- b. Name, Address and Ownership Units of all Partners: _____

- c. State whether general or limited partnership: _____
4. If Proposer is other than an individual, corporation, or partnership, describe the organization and give the name and address of principals:
LLC, President- Troy Olson
Director- Maria Novotny
5. If Proposer is operating under Fictitious Name, submit evidence of compliance with Florida Fictitious Name Statute
N/A
6. How many years has your organization been in business under its present business name? 5
a. Under what former names has your business operated? McDermitt Davis & Company
7. Indicate registration, license numbers or certificate numbers for the business or professions, which are the subject of this proposal. Please attach certificate of competency and/or state registration.
AD0021084
8. Litigation/Judgments/ Settlements/ Debarments/ Suspensions:
Submit information on any pending litigation and any judgments and settlements of court cases relative to providing Auditing Services that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government during the last five (5) years.
None
9. Have you ever failed to complete any work awarded to you? If so, state when, where and why?
No
10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).
See Partner, Supervisory and Staff Qualifications section of proposal
11. State the name of the individual who will have personal management of the work:
Tamara Campbell
12. State the name and address of attorney, if any, for the business of the Proposer:

13. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposers business and indicate the percentage owned of each such business and/or individual:

14. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer:

N/A

15. List the following information concerning all Proposer's contracts in progress as of the date of submission and completed projects over the last five (5) years. (In case of any co-venture, list the information for all co-ventures.)

<u>Name of Project</u>	<u>Owner</u>	<u>Total Contract Value</u>	<u>Contracted Date of Completion</u>	<u>% of Completion to Date</u>
------------------------	--------------	-----------------------------	--------------------------------------	--------------------------------

See list of similar engagements in proposal

16. Do you have a complete set of documents, including drawings and addenda (if applicable)? N/A

Yes ☐ No ☐

17. Bank References:

<u>Bank</u>	<u>Address/City/State/Zip</u>	<u>Telephone</u>

18. Attach a financial statement including Proposer's latest balance sheet and income statement showing the following items: (Provide only if requested and top (3) three in selection) N/A

- a) Current Assets (e.g. cash, joint venture accounts, accounts receivable, notes, receivable, accrued income, deposits, materials, real estate, stock and bonds, equipment, furniture and fixtures, inventory, and prepaid expenses)
- b) Net Fixed Assets
- c) Other Assets
- d) Current Liabilities (e.g. accounts payable, notes payable, accrued expenses, provision for income taxes, advances, accrued salaries, real estate encumbrances and accrued payroll taxes)
- e) Other Liabilities (e.g. capital, capital stock, authorized and outstanding shares par values, earned surplus, and retained earnings)

19. State the name of the firm preparing the financial statement and date thereof:

N/A

20. Is the financial statement for the identical organization named on page one? Yes ☐ No ☐

21. If not, explain the relationship and financial responsibility of the organization whose financial statement is provided (e.g. parent-subsiary).

22. Are you Certified? Yes ☒ No ☐ If Yes, ATTACH A COPY OF CERTIFICATION
Are you Licensed? Yes ☒ No ☐ If Yes, ATTACH A COPY OF LICENSE

23. Do you have the required insurance coverage set forth in the RFP?
Yes ☒ No ☐ If Yes, ATTACH A COPY OF INSURANCE CERTIFICATES

24. Has your company or you personally ever declared bankruptcy?

Yes ☐ No ☒ If Yes, explain: _____

25. Have you ever received a contract or a purchase order from the City of Inverness or other governmental entity? Yes ☒ No ☐

26. If yes, explain (date, service/project, bid title, etc.) City auditors since 2017.
Additionally, various other financial audits, see current clients listed in proposal

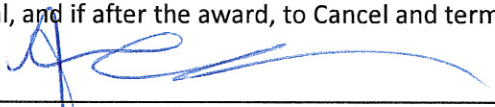
27. Have you ever received a complaint on a contract or bid awarded to you by any governmental entity?

Yes ☐ No ☒ If yes, explain: _____

28. Have you ever been debarred or suspended from doing business with any governmental entity?

Yes ☐ No ☒ If yes, explain: _____

The Proposer acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by City in awarding the contract and such information is warranted by Proposer to be true. The discovery of any omission or misstatement that materially affects the Proposer's qualifications to perform under the contract shall cause the City to reject the proposal, and if after the award, to Cancel and terminate the award and/or contract.



Proposer's Signature

9/20/24

Date

The City of Inverness
RFP 2024-01-FIN
Background Check Affidavit

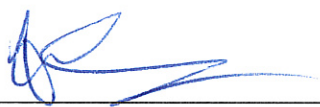
STATE OF FLORIDA)

COUNTY OF Orange)

I, the undersigned, being first duly sworn, do hereby state under oath and under penalty of perjury that the following facts are true:

1. I am over the age of 18 and am a resident of the State of Florida.
2. I am the Partner (title) of McDirmitt Davis and I certify that I have the authority to make the representations set forth within this Affidavit.
3. McDirmitt Davis intends to enter into an agreement with the City of Inverness to provide the services detailed in RFP # 2024-01-FIN
4. The fulfillment of the Background Check requirement has been conducted through State, National and Sexual Offender/Predator criminal history record databases.
5. I hereby certify I shall at my expense obtain a criminal background check for each employee, contractor, or subcontractor or sub-consultant having access to city property prior to beginning the work and, depending on the contract's term, on an annual basis thereafter.
5. I further certify that I shall provide the contract administrator with a list of employees, contractors, or subcontractors or sub-consultants who will have access to City property which verifies that a criminal background check has been conducted and the results thereof. A list of such employees is set forth on Exhibit "A", attached hereto and made a part hereof.
6. I also certify that based upon the result of the criminal background check, no employee, contractor, nor subcontractor or sub-consultant who has been convicted of an offense or at the discretion of the City shall not be permitted to perform work under this contract in or on city property.

Executed this 20 day of September, 2024.

By 
(Signature)

By Tamara Campbell, Partner
(Name and Title)

The foregoing was acknowledged before me this 16th day of September, 2024,
by Tamara Campbell who is personally known to me or who has produced
_____ as identification and who did take an oath.

WITNESS my hand and official seal, this 16th day of September, 2024.

(NOTARY SEAL)



MARCIA A. MEJIA
Notary Public
State of Florida
Comm# HH410681
Expires 10/13/2027

Marcia A. Mejia

(Signature of person taking acknowledgment)

Marcia A. Mejia

(Name of officer taking acknowledgment)

typed, printed or stamped

Notary Public

(Title or rank)

HH 410 681

(Serial number, if any)

My commission expires:



PRIDA, GUIDA & PEREZ, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

2504 W. KATHLEEN STREET

TAMPA, FLORIDA 33607

TELEPHONE: (813) 226-6091

FAX: (813) 229-7754

Report on the Firm's System of Quality Control

December 7, 2023

To the partners of McDirmit Davis, LLC
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC (the firm) in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

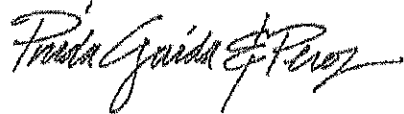
Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis, LLC has received a peer review rating of *pass*.

A handwritten signature in cursive script, reading "Prida Guida & Perez".

Prida Guida & Perez, P.A.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/02/2024

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. 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 BROWN & BROWN OF FLORIDA INC 21220889 PO BOX 745961 ATLANTA GA 30374	CONTACT NAME:	
	PHONE (386) 252-9601	FAX
	(A/C, No, Ext):	
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hartford Underwriters Insurance Company	
INSURED MCDIRMIT DAVIS & COMPANY LLC 924 N MAGNOLIA AVE STE 100 ORLANDO FL 32803-3845	NAIC#	
	30104	
	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/Y YYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY	X		21 SBA AY5LGR	07/01/2024	07/01/2025	EACH OCCURRENCE	\$1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
	☒ General Liability						MED EXP (Any one person)	\$10,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	\$1,000,000
	☒ POLICY ☐ PRO-JECT ☐ LOC						GENERAL AGGREGATE	\$2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	\$2,000,000
A	AUTOMOBILE LIABILITY			21 SBA AY5LGR	07/01/2024	07/01/2025	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
	ANY AUTO						BODILY INJURY (Per person)	
	ALL OWNED AUTOS ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	
	☒ HIRED AUTOS ☒ NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	
A	☒ UMBRELLA LIAB EXCESS LIAB			21 SBA AY5LGR	07/01/2024	07/01/2025	EACH OCCURRENCE	\$2,000,000
	☒ OCCUR CLAIMS-MADE						AGGREGATE	\$2,000,000
	DED ☐ RETENTION \$ 10,000							
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE	OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT	
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE -EA EMPLOYEE	
							E.L. DISEASE - POLICY LIMIT	
A	Employment Practices Liability Insurance			21 SBA AY5LGR	07/01/2024	07/01/2025	Each Claim Limit	\$25,000
							Annual Aggregate Limit	\$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Those usual to the Insured's Operations. Certificate holder is an additional insured per the Business Liability Coverage Form SL3032 attached to this policy.

CERTIFICATE HOLDER CITY OF LAKE MARY 100 N COUNTRY CLUB RD LAKE MARY FL 32746	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Suean L. Castaneda</i>
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Ron DeSantis, Governor



Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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



LICENSE NUMBER: AD0021084

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/03/2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Inverness, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the *City of Inverness, Florida*, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Inverness, Florida, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, and community redevelopment agency fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Inverness, Florida, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

City of Inverness's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

the trusted partner

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America, require that the management's discussion and analysis, and pension and the other postemployment benefits disclosures on pages 3 through 13, and 53 through 55 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Inverness, Florida's financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules, and Schedule of Expenditures of Federal Awards (the "Schedule"), as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, and the Schedule are fairly stated, in all material respects in relation to the financial statements taken as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical schedules but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 28, 2024 on our consideration of the City of Inverness, Florida's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Inverness's internal control over financial reporting and compliance.

McDermitt Davis

Orlando, Florida
May 28, 2024



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**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**

The Honorable Mayor and City Council
City of Inverness, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the *City of Inverness, Florida*, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the *City of Inverness, Florida's* internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of *City of Inverness's* internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether *City of Inverness's* financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance, or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDermitt Davis

Orlando, Florida
May 28, 2024



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable Mayor and City Council
City of Inverness, Florida

Report on Compliance for Each Major Federal Program Opinion on Each Major Federal Program

We have audited the *City of Inverness's* (the City) compliance with the types of compliance requirements described OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended September 30, 2023. The City's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, The City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McDermitt Davis

Orlando, Florida
May 28, 2024

City of Inverness, Florida
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Award type				
Grantor				
Pass-through grantor		Assistance Listing	Agency of Pass-through	
Grantor project title			Entity	Grant Number
			Expenditures	
Federal Grants				
U.S Department of Treasury				
Coronavirus State and Local Fiscal Recovery Funds *		21.027		\$ 2,347,708
Total federal awards				\$ 2,347,708

* Denotes a major program

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Inverness (the City) under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Therefore, amounts reported on the Schedule are based on expenditures incurred as of September 30, 2023, even if grant or loan was received subsequent to that date. Federal expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 INDIRECT COST RATE

Indirect cost rate is dictated by its federal contract terms. The 10 percent de Minimis indirect rate as allowed under the Uniform Guidance is not in effect nor is available under its contracts.

City of Inverness, Florida
Schedule of Findings and Questioned Costs
Federal Programs
Year Ended September 30, 2023

Section I - Summary of Independent Auditor's Results:

Financial Statements

Type of auditors' report issued:	Unmodified Opinion	
Internal control over financial reporting:		
• Material weakness identified?	___ Yes	<u> X </u> No
• Significant deficiency identified	___ Yes	<u> X </u> None reported
Noncompliance material to financial Statements noted?	___ Yes	<u> X </u> No

Federal Programs

Type of auditors' report issued on compliance for major federal programs:	Unmodified Opinion	
Internal control over major federal programs:		
• Material weakness identified?	___ Yes	<u> X </u> No
• Significant deficiency identified	___ Yes	<u> X </u> None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance?	___ Yes	<u> X </u> No

Identification of Major Federal Programs

	Federal	21.027	Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs	Federal	\$750,000	
Auditee qualified as a low-risk auditee pursuant to the Uniform Guidance?	___ Yes	<u> X </u> No	
Section II - Financial Statement Findings:	None		
Section III – Federal Award Findings and Questioned Costs:	None		
Section IV – Federal Award Summary Schedule of Prior Year Findings:	No Prior Year Findings		



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MANAGEMENT LETTER

Honorable Mayor and City Council
City of Inverness, Florida

Report on the Financial Statements

We have audited the financial statements of the *City of Inverness, Florida*, as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated May 28, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 28, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no such findings in the preceding financial annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the *City of Inverness, Florida* has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identify the specific condition(s) met. In connection with our audit, we determined that the *City of Inverness, Florida* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the *City of Inverness, Florida's* financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Council Members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

McDermitt Davis

Orlando, Florida
May 28, 2024



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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

The Honorable Mayor and City Council
City of Inverness, Florida

We have examined City of Inverness' (the City) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2023. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, City of Inverness complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

McDermitt Davis

Orlando, Florida
May 28, 2024



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Honorable Mayor and City Council
City of Inverness, Florida

We have audited the financial statements of the City of *Inverness* as of and for the year ended September 30, 2023, and have issued our report thereon dated May 28, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 8, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Inverness solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

A significant risk is an identified and assessed risk of material misstatement, that in the auditor's professional judgement, requires special audit consideration. We have focused on the following significant risks during our audit procedures:

- Management override of internal controls is the risk that management could circumvent established internal control procedure.
- Improper revenue recognition is the risk that revenue is recognized in a period it is not earned.

Our testing did not result in any management comments related to these risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of *Inverness* is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements (SBITA)*. There was no change to beginning balances. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

the trusted partner

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate for the allowance for doubtful accounts is based on historical loss levels, and an analysis of the individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimation for the allowance for depreciation is based on the estimated useful lives of the capital assets. We evaluated the reasonableness of the useful lives as well as the depreciation methods in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimation for the allocation of pension related balances between governmental activities and the water and sewer utility is based on the amount of required pension contributions required to be made by each reporting unit. We evaluated the reasonableness of the allocation factor in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the City's financial statements relates to the summary of significant accounting policies.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- To correct posting of Cemetery lots sold \$32,422
- To adjust sewer extension grant reimbursement request \$1,348,248
- To correct posting of FDOT payments to escrow account \$1,824,572

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Inverness's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 28, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with City of Inverness, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Inverness's auditors.

This report is intended solely for the use of management, the City Council and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "McDiarmid Davis". The signature is written in a cursive, slightly slanted style.

Orlando, Florida
May 28, 2024

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Title Page

CITY OF INVERNESS, FLORIDA

Request for Proposal

Independent Auditing Services

RFP # 2024-01-FIN

Due Date: September 20, 2024

Proposal Date: September 17, 2024



CONTACTS

Helen Y. Painter, CPA
Audit Partner

HelenP@purvisgray.com

Kathryn B. Eno, CPA
Audit Director

keno@purvisgray.com

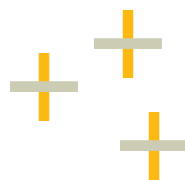
Purvis, Gray and Company, LLP
Certified Public Accountants

2347 SE 17th Street
Ocala, Florida 34471
352.732.3872

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

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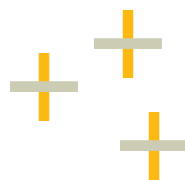
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TRANSMITTAL LETTER



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

City of Inverness, Florida
Attention: Audit Selection Committee
Inverness, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Audit Selection Committee and would take great pride in being selected to serve as your auditors for the City of Inverness, Florida (the City). We have received your Request for Proposal (RFP) # 2024-01-FIN for *Independent Auditing Services* for the City and **understand the Scope of work to be performed, and give you our express commitment to meet or exceed the performance specifications and time requirements stated in the RFP. We understand the auditing standards to be followed, and the required reports to be issued. This proposal is a firm and irrevocable offer for 90 days from the date of the Proposal opening.**

Purvis Gray is a statewide CPA firm employing approximately 125 professionals and support staff in our Ocala, Gainesville, Sarasota, Tampa, Tallahassee, and Orlando offices. Our multiple office locations throughout the state are the result of organic growth, which we attribute to our pursuit of technical excellence and great client service.

Purvis Gray has been in business for 78 years, having audited and advised Florida local governments almost since our inception in 1946. If selected, we believe that we will be able to provide you with excellent quality service in the following key areas:

Industry Experience and Technical Expertise

We are currently providing auditing services to 31 Florida municipalities, 5 Florida counties, 9 Florida school boards, over 20 community development districts, 18 municipal and cooperative utilities, and many other governmental special districts and non-profit organizations. ***Our focus on Florida governments gives us a deep understanding of Florida-specific regulatory issues, economic conditions, and industry trends affecting Florida municipalities.***

Purvis Gray's commitment to the governmental industry is evidenced by our active participation and leadership within the industry's national and state associations. Several of our partners serve on the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program. Additionally, many of our team members serve on various other FGFOA committees and regularly speak at statewide conferences and local chapter meetings. Our active engagement allows us to proactively address new accounting standards and regulatory changes that directly impact our governmental clients.

Continuing Education

Your entire audit team is in full compliance with the CPE requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*. **Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge.**

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

City of Inverness, Florida
Attention: Audit Selection Committee
Inverness, Florida

Experienced Personnel

The key members of your audit team will be the partner in charge, Helen Y. Painter, CPA, and audit director, Kathryn B. Eno, CPA. Additional team members include the technical review partner, Timothy M. Westgate, CPA, information technology (IT) audit director, Michael S. Sandstrum, CPA, and staff as necessary. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. ***You will not have to train our auditors, as we do not randomly rotate staff, and our partners, directors, and managers participate extensively during fieldwork, a hallmark of our service that sets us apart from other firms.*** All members of the audit team will be available to your management team whenever needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries.

Understanding Information Technology Risks

One of the prominent business risks affecting governmental entities today is IT. Michael Sandstrum, IT audit director, has over 45 years of experience auditing information systems, and maintains his CPA, CISA, CISM, CITP, and CDPSE certifications. Mr. Sandstrum's extensive experience in accounting, auditing, IT auditing, security management, and consulting is paramount in understanding and evaluating the City's IT environment and risks.

Purvis Gray and the City of Inverness

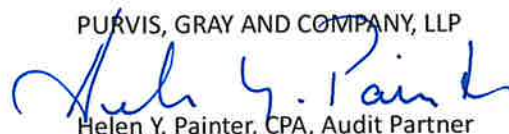
We believe that our firm will be the City's trusted advisor for audit services, best practices, and financial recommendations for the following reasons:

- ▶ We prepare annually multiple ACFRs for Cities and Counties, and have helped Cities receive their ACFR award on their first try.
- ▶ The audit will be performed from our Ocala office, within one hour driving distance to the City of Inverness.
- ▶ The audit director, Kathryn B. Eno, CPA is a lifelong resident of Citrus County. Ms. Eno lives close to the City and would be available to management on a year-round basis for financial matters and problem solving.
- ▶ We annually offer to meet one-on-one with the Mayor and City Council to discuss the results of the audit.

Again, we appreciate the opportunity to present Purvis Gray to you and look forward to beginning our relationship with the City. Ms. Painter is authorized to make representations for the firm in this matter. If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully Submitted,

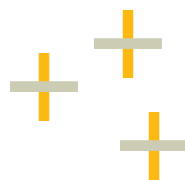
PURVIS, GRAY AND COMPANY, LLP



Helen Y. Painter, CPA, Audit Partner
2347 SE 17th Street
Ocala, Florida 34471
352.732.3872

HYP/asb

TECHNICAL PROPOSAL



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Independence

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the City as defined in the U.S. Government Accountability Office's *Government Auditing Standards* and generally accepted auditing standards. Purvis Gray has no conflict of interest and has had no professional relationships involving the City or any of its agencies or component units for the past five years.

We confirm that we will give the City written notice of any professional relationships entered into involving the City, or any of its agencies or component units, during the period of this agreement.

License to Practice in Florida

We are properly licensed and registered for public practice in the State of Florida, and all assigned key 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 is shown below:



Firm Qualifications and Experience

Office Location and Number of Professional Staff

Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for 78 years and has been auditing local governments for substantially all of that time. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our Ocala, Gainesville, Sarasota, Tampa, Tallahassee, and Orlando offices.

Purvis Gray has a total of 16 partners, 14 directors, 10 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.



Purvis Gray operates on a departmental basis rather than an office basis. Your audit will be conducted primarily out of our Ocala office. All members of your audit team are employed on a full-time basis. Our audit staff consists of 8 partners, 9 directors, 4 managers, and over 25 professional staff.

Range of Services

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

Audit Department

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

Your "engagement team" will be led by a partner and director, with these individuals participating in a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 9.

Our audit team has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the "paperless" audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will be utilizing Suralink for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink will also allow the City's staff to track the status of the audit from a web-based application with a desktop dashboard in real time.** This has allowed us the flexibility to offer fully onsite, fully remote, or hybrid audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our clients' data.

All members of the audit team will be available to your management team when needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions year-round.

Accounting and Tax Services

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

Consulting Services

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

Accounting System Reviews	▶ GASB Statement Implementations ▶ Internal Control Opinions ▶ Procedures Documentation ▶ Performance Audits and Cost Reduction Studies ▶ Feasibility/Efficiency Studies ▶ Budget Review and Budget Preparation
Other Financial Services	▶ Expert Testimony ▶ Personal Financial/Retirement Planning ▶ Other Financial Services ▶ Tax Representation ▶ Fraud/Defalcation Engagements
Business Valuations and Reorganizations	▶ Business Ownership Succession ▶ Business Valuations ▶ Mergers and Acquisitions ▶ Business Formations ▶ Business Liquidations
Information Security and Privacy Controls and Consulting	▶ IT Security Controls Assessment ▶ Privacy Controls Assessment ▶ Information Security Policies and Procedures ▶ IT Risk Assessments

IT Department and Computer Assistance Capability

The IT Audit Director assigned to the City has extensive experience and is 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:

Information Technology Assessments

Information Security Consulting

IT General Controls and CAATs - Financial Audit

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

Information Security Consulting Offering—As your business partner, our Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review.



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



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 CaseWare’s IDEA Data Analysis Software (IDEA) and Microsoft Excel to perform such procedures. IDEA is a comprehensive, powerful data analysis software offering designed by audit experts, with advanced analytical functionalities. Such tools allow us to analyze the City’s data and 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.

BDO Alliance USA Resources and Services

As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge. In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the City.

Memberships in Professional Organizations

Purvis Gray has been a member of 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 | ▶ FICPA |
| ▶ Government Audit Quality Center (GAQC) | ▶ Employee Benefit Plan Audit Quality Center |
| ▶ GFOA (Special Review Committee for the Certificate of Excellence in Financial Reporting) | ▶ North Florida Chapter FGFOA |
| ▶ Florida Electric Cooperatives Association (FECA) | ▶ Southwest Chapter FGFOA |
| ▶ Florida Municipal Electric Association (FMEA) | ▶ Association of Government Accountants (AGA) |
| ▶ FGFOA (Including School of Governmental Finance, and Technical & Legislative Resources Committee) | ▶ Nature Coast Chapter FGFOA |

No Joint Venture or Consortium

This will not be a joint venture with any other firms, and we will not use any other firms as subcontractors.

No Disciplinary Action

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

No Substandard Audit Work

Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past ten years by state regulatory bodies or professional organizations.

External 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 a copy of our most recent 2022 Peer Review Report, which includes a pass rating, with no letter of comments, the highest level obtainable.



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Purvis, Gray and Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Purvis, Gray and Company (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported 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 the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Purvis, Gray and Company in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Purvis, Gray and Company has received a peer review rating of *pass*.

Jones, Nale & Mattingly PC

Louisville, Kentucky
November 30, 2022

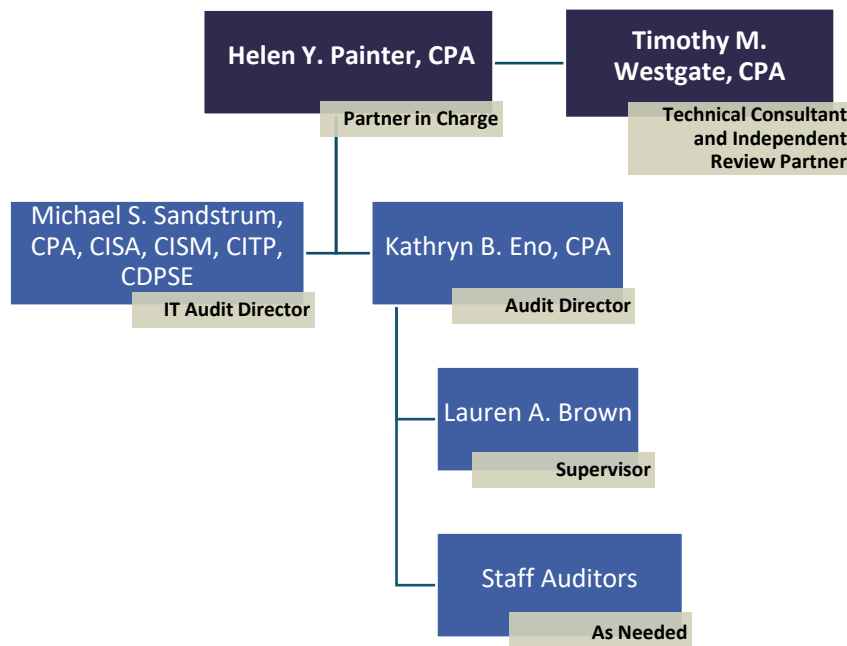
Certified Public Accountants and Advisors
401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

Staff Qualifications and Experience

Audit Team Members

The firm that will be the most qualified to serve as auditors for the City 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 City 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 assemble 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 City 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

Partner in Charge of Audit	Ms. Painter will have overall responsibility for excellent client service; she will work closely with the City's management and the audit director to ensure that all work is properly planned, executed, and completed. She will conduct entrance, exit, and interim work conferences with the City and participate extensively in audit fieldwork and the review process.
Technical Consultant and Independent Review Partner	Mr. Westgate 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.
Information Technology Audit Director	Mr. Sandstrum will perform or supervise the review of the City's Information Technology (IT) Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. He will provide recommendations to strengthen the City's IT Environment and IT-related controls. He will also assist with any IT-related issues, as deemed necessary by the audit team.
Audit Director	Ms. Eno will be responsible for planning and supervision of the audit. She will perform the review of workpapers and report preparation. In addition, she will perform various CAATs and analytical procedures and assist in managing the efficiency of the audits and operating within the time budget. Ms. Eno will assist staff auditors for conducting and completing audit fieldwork.
Audit Supervisor	Ms. Brown will be primarily responsible for conducting and completing audit fieldwork. She will keep the partner, director, and City staff fully informed on the job status.
Staff Auditors	Staff auditors will work with Ms. Brown in conducting and completing audit fieldwork.

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 advance. We understand it would be subject to written approval by the designee of the City. 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.

Audit Team CPA Licenses



Resumes of Audit Team

Resumes of the Audit Team that contain all information requested by the City are included on the following pages. As is shown there, the audit team assembled for the City is well qualified by formal education and experience in governmental auditing. In addition, each resume lists various national and state memberships, and professional credentials. Your audit team is in full compliance with the continuing education requirements set for under U.S. Government Accountability Office (GAO), *Government Auditing Standards*.



HELEN Y. PAINTER, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
hpainter@purvisgray.com

PROFILE

Education

Florida Atlantic University
1994, Masters in Accounting
1993, BS, Accounting

Professional Credentials

CPA License – AC0027790
Member of AICPA, FICPA, FGFOA, GFO,
and Nature Coast Chapter FGFOA
FICPA Peer Reviewer Team Captain
Peer Review Acceptance Executive
Committee
2004 Competent Toastmaster (CTM)
Distinguishment
Member of Florida Thoroughbred
Breeders' and Owners' Association

Committees

BDO Governmental Roundtable
Committee
FICPA Accounting Principles and Auditing
Standards
FICPA Accounting and Auditing Sections
Steering Committee
FICPA Peer Review Committee
FICPA Peer Review Executive Committee

Years in Accounting: 33

Years with Firm: 29

SPEAKER/INSTRUCTOR

Florida School Finance Officers Association Conferences
Florida Association of School Business Officials Conference
Numerous In-House CPE Classes
Florida State University – Spring Accounting Conference
Fraud in the Not-For-Profit Environment
Florida Local Government Investment Trust Group
Nature Coast Chapter of the FGFOA

AUTHOR

The Audit Process, Talking Stick

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Belleview, Florida* (1)
City of Bushnell, Florida*
City of Center Hill, Florida
City of Dade City, Florida* (1)
City of Deltona, Florida* (1)
City of Dunnellon, Florida*
City of Eustis, Florida* (1)
City of Fort Myers, Florida*
City of Jacksonville Beach, Florida*
City of Leesburg, Florida*
City of Kissimmee, Florida* (1)
City of Mount Dora, Florida*
City of Ocala, Florida* (1)
City of Oviedo, Florida (1)
City of Palmetto, Florida
City of St. Cloud, Florida* (1)
City of Williston, Florida* (1)

Counties

Alachua County, Florida*
Bradford County, Florida*
Citrus County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Hernando County, Florida*
Liberty County, Florida*
Marion County, Florida*
Wakulla County, Florida*

School Board Experience

Academy for Environmental Science Charter
School (Citrus County)
Citrus County School Board – Internal
Accounts
Hernando County School Board*
The Villages Charter School, Inc.

Other Governmental Entities

Florida Municipal Power Agency
Citrus County Housing Authority*
Lakewood Ranch Community Districts
North Sumter County Utility Dependent
District
Villages Center Community Development
Districts

Financial Institution Experience

Citizens First Trust Company, LLC
Citizens National Bank of Leesburg
Liberty National Bank
Newberry Bank
Villages Bancorporation, Inc.

(1) Includes the Related Community
Redevelopment District

Helen Y. Painter, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Advocacy Resource Center-Marion, Inc.*
Alachua Habitat for Humanity, Inc.
Arnette House, Inc.*
Blessed Trinity Catholic School
Buffalo Scholarship Foundation, Inc.
Central Florida Community College Foundation, Inc.*
Central Florida Electric Cooperative, Inc.
Central Florida Health Care, Inc.
Childhood Development Services, Inc.*
Coalition for Youth, Inc.
Counseling and Resource Center for Women and Families, Inc.
Crossroads Academy
Early Learning Coalition of Nature Coast* (Citrus County)
Early Learning Coalition of Marion County*
First Step of Sarasota, Inc.*
Florida Agriculture Center and Horse Park Authority
Florida Autism Charter School of Excellence, Inc.
Florida Electric Cooperatives Association, Inc.
Florida Low Income Housing Associates, Inc.*
Florida Rural Electric Credit Union
Florida Sheriffs Youth Ranches, Inc.
Florida Thoroughbred Breeders' and Owners' Association
Florida Thoroughbred Breeder and Stallion Awards Program
Florida Thoroughbred Charities
Florida Equine Publications, Inc.
Foundation for Seminole State College
Gainesville Golf and Country Club
Hands of Mercy Everywhere, Inc.
Heartland Rural Health Network, Inc.
Hernando County Education Foundation
Intercountry Adoption Accrued and Maintenance Entity, Inc.
Lake Community Action Agency, Inc.*
Lake Sumter Children's Advocacy Center
Marion Senior Services
Meadowbrook Academy
Meridian Behavioral Healthcare, Inc.*
Partnership for Strong Families, Inc.*
Peaceful Paths, Inc.
Pepin Academies Foundation, Inc.*
Redeemer Christian School
Santa Fe Community College Endowment Corp., Inc.
Sarasota African American Cultural Coalition
Silver River Mentoring & Instruction, Inc.

SMS For Children, Inc.
St. Paul's Lutheran School
The Centers, Inc.*
Southern Legal Counsel, Inc.
Sumter Electric Cooperative, Inc.
Suwannee Valley Electric Cooperative, Inc.
United Gainesville Community Development Corporation, Inc.
United Way of Alachua County, Inc.
United Way of Marion County, Inc.
University of Central Florida Research Foundation
University of Florida Division of Housing
University of Florida Research Foundation, Inc.
University of Florida Tissue Bank, Inc.
University Villages Apartments (HUD)*
Villages Foundation, Inc.

For-Profit Experience

Golden Hills Golf and Turf Club, Inc.
Stonecrest Property Owners Association
WRYP, ALF, Inc. (HUD)

Employee Benefit Plan Experience

Advocacy Resource Center Marion, Inc. Retirement Plan
Coastal Behavioral Healthcare 403(b) Plan
Coastal Behavioral Healthcare Money Purchase Plan
Employee Benefit Plan of PFSF, Inc.
First Step of Sarasota 403(b) Plan
Florida Sheriffs Youth Ranches, Inc. Pension Plan and Trust
Holding Co. of the Villages, Inc. Employee Savings Plan
Partnership for Strong Families, Inc. 401(k) Profit Sharing Plan
Orthotic and Prosthetic Center 401(k) Plan
The Villages Charter School, Inc. Employee Savings Plan

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits

Helen Y. Painter, CPA

CPE Credits

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

2024

- ▶ FICPA – AICPA Peer Review Update Course
- ▶ GFOA Nature Coast Chapter – Lessons Learned from Implementing GASB 96
- ▶ FGFOA Annual Conference – Auditor General
- ▶ FGFOA Annual Conference – Internal Controls in Government
- ▶ FGFOA Annual Conference – Legislative Update
- ▶ FGFOA Annual Conference – Common Audit Findings
- ▶ FGFOA Annual Conference – Financial Reporting Challenges
- ▶ FGFOA Annual Conference – Economic Update
- ▶ FGFOA Annual Conference – Introduction to Govt Acct
- ▶ FGFOA Annual Conference – GASB Hot Topics
- ▶ AICPA – Not-for-Profit Entities: 2024 Developments
- ▶ PGC – Employee Benefit Plan Training – SAS 145
- ▶ AICPA – Not-For-Profit Tax Lightning Round
- ▶ AICPA – NFP Hot Topics: KPIs, Liquidity, Operating Reserves, Going Concern

2023

- ▶ FICPA – AICPA Peer Review Update Course (8 Hours of A&A Credit)
- ▶ 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
- ▶ 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 Governments
- ▶ FGFOA 2023 Annual Conference – Investment 201
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Broadband and Infrastructure Programs
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ Becker Professional Education – Auditing Employee Benefit Plans, Part
- ▶ AICPA – Peer Review Industry Update - Government Auditing Standards
- ▶ AICPA – Budgeting Considerations for Not-for-Profits
- ▶ AICPA – Ethical Issues in Not-for-Profit Financial Reporting
- ▶ AICPA – Statement of Financial Position: Not-for-Profit Financial Reporting
- ▶ AICPA – Not-for-Profit Financial Reporting
- ▶ PGC Winter Session

2022

- ▶ AICPA – Peer Review Program Advanced Course
- ▶ AICPA – Peer Review Must Select Industry Update Governmental Auditing Standards
- ▶ AICPA – Peer Review Update Course
- ▶ PGC – Personal Growth Series - Time Management
- ▶ PGC – Winter Tax CPE
- ▶ FGFOA Nature Coast – Technology, Driving Process Improvements
- ▶ FGFOA Nature Coast – GASB Update
- ▶ 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
- ▶ AICPA – Peer Review Must Select Industry Update Employee Benefit Plans
- ▶ AICPA – Risk Assessment - Not-for-Profit Governance and Assurance
- ▶ AICPA – Interpreting and Analyzing Financial Statements - Not-for-Profit Financial Reporting



TIMOTHY M. WESTGATE, CPA

Audit Partner
Chair of Audit Department
Chair of Quality Control Team
Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE

Education

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration,
Summa Cum Laude

Professional Credentials

CPA License – AC36053
Member AICPA, FICPA, and FGFOA
GFOA SRC Reviewer – GFOA Special
Committee for Certification of
Achievement for Excellence in Financial
Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Community Involvement

Past President – Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry Director
Member of the Knights of Columbus
General Board Member – Southeastern
Youth Fair

Years in Accounting: 24

Years with Firm: 20

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Deltona, Florida*
City of Leesburg, Florida*
City of Mt. Dora, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*
City of Ocoee, Florida*

Counties

Citrus County Hospital Board
Desoto County, Florida*
Marion County EMS Alliance
Marion County, Florida*
Marion County Hospital District
Marion County Law Library*

School Board Experience

Alachua County District School Board
and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and
Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board*
Lake County District School Board
and Internal Accounts*
Leon County School Board
and Internal Accounts*
Marion County District School Board
and Internal Accounts*

Utility Experience

City of Deltona, Florida (W, S)
City of Leesburg, Florida (E, W, S, G)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (E, W, S)
DeSoto County, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, W, S, G)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA
Audit Partner
Chair of Quality Control Team
Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

- Annunciation Catholic School
Arnette House, Inc.*
Catholic Foundation for the Diocese of St. Augustine
Citrus Memorial Health System
Cornerstone School, Inc.
Corpus Christi Parish
Diocese of St. Augustine
Education Foundation of Marion County, Inc.
Epiphany Parish
Grace School of Ocala, Florida, Inc.
Holy Faith Parish
Holy Family Parish
Holy Spirit Parish & School
Hospice of Marion County, Inc.
Immaculate Conception Parish
Kids Central, Inc.*
LifeStream Behavioral Center, Inc.
Marion County Hospital District
Meridian Behavioral Healthcare, Inc.
Morning Star School
Munroe Regional Health System, Inc.
Our Lady Le Leche Mission and Shrine
Our Lady of Consolation
Our Lady of Good Counsel
Our Lady Star of the Sea Parish and School
Palmer Academy & Preschool
- Partnership for Strong Families, Inc.*
Queen of Peace Parish and School
Rafiki Foundation
San Juan de la Cruz Mission
San Sebastian Parish
St. Augustine Parish
St. Edward Parish
St. Elizabeth Parish & School
St. Francis High School
St. Joseph Academy
St. Joseph Parish and School
St. John Parish
St. Luke Parish
St. Madeline Parish
St. Mary’s Parish
St. Monica Parish
St. Patrick’s Parish
St. Paul’s Parish and School
The Centers, Inc.*
The Foundation for The Centers, Inc.
The Refuge, Inc.
St. Peter’s Mission
St. Philip Neri Mission
St. William Parish
Village View Church and School

Mr. Westgate has additional experience working with numerous for-profit engagements not specifically named here, including construction, banking, employee benefit plans, and hospitality. This experience provides an additional depth to his audit experience, seeing multiple sides of business transactions and relationships with whom his many governmental clients work with throughout the year.

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**

Timothy M. Westgate, CPA

CPE Credits

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

2024

- ▶ FGFOA – Generative AI and Automation
- ▶ GFOA Nature Coast Chapter – GASB Update 100, 101, 102 and Beyond
- ▶ GFOA Nature Coast Chapter – Lessons Learned from Implementing GASB 96
- ▶ GFOA Nature Coast Chapter – Fraud in Government
- ▶ GFOA Nature Coast Chapter – Economic Update and Fixed Income
- ▶ FGFOA—Rating Agencies FAQs
- ▶ FGFOA—Auditor General
- ▶ FGFOA—Internal Controls in Government
- ▶ FGFOA—Legislative Update
- ▶ FGFOA—Current Market Conditions
- ▶ FGFOA—Economic Update
- ▶ FGFOA—Introduction to Govt Acct
- ▶ FGFOA—Opening General Session
- ▶ PGC—2024 Employee Benefit Plan Training – SAS 145
- ▶ Becker—Ethics and Professional Conduct for CPAs in Florida
- ▶ Becker—Accounting and Auditing Update Q2
- ▶ AICPA—Peer Review Must Select Industry Update: Government Auditing Standards
- ▶ AICPA—Peer Review Must Select Industry Update: Employee Benefit Plans

2023

- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – DOE: Federal Grants (Audits and Improper Payments)
- ▶ FSFOA 2023 Spring Conference – DOE: Cost Report
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – Internal School Audits
- ▶ FSFOA 2023 Spring Conference – GASB 34 - The Long and Short of IT
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ BDO USA – Audits of Defined Benefit Plans
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ AICP – Update Audit Primer: Auditing For-Profit Entities Receiving Provider Relief Funds
- ▶ FSFOA – Legislative Update
- ▶ FSFOA – Florida Department of Education Update
- ▶ FSFOA – ERPs Integrating with Your Bank
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General
- ▶ FSFOA – FTE/Scholarships
- ▶ FSFOA – FLSA in the School Systems
- ▶ FSFOA – Strategies to Minimize School Bookkeeper Turnover
- ▶ FSFOA – All Things Internal Accounts
- ▶ FGFOA – Opening General Session: Prepare to Be Positive
- ▶ FGFOA – GASB Update
- ▶ FGFOA – GASB 87 Economic
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Exploring Self Insurance and Other Risk Strategies
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps for GFOA COA Award Program
- ▶ FGFOA – CARES Act
- ▶ FGFOA – Common Audit Findings
- ▶ FSFOA – Annual Comprehensive Financial Report (Instructor Credit)
- ▶ CPAacademy.org – The Fundamentals of ASC 842, Compliance
- ▶ AICPA – Peer Review Must Select Industry Update: Employee Benefit Plans



KATHRYN B. ENO, CPA

Audit Director

PURVIS
GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
keno@purvisgray.com

PROFILE

Education

Millsaps College
2007, Master of Accountancy
2005, BA, Business Administration

Professional Credentials

CPA License – AC47242
Member of FGFOA and Nature Coast
Chapter
Intermediate Single Audit Certificate



Years in Accounting: 17

Years with Firm: 17

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Belleview, Florida*
City of Bushnell, Florida*
City of Center Hill, Florida
City of Dade City, Florida*
City of Dunnellon, Florida*
City of Leesburg, Florida*
City of Kissimmee, Florida*
City of Mount Dora, Florida*
City of Ocala, Florida*
City of Sarasota, Florida
City of St. Cloud, Florida*
City of Williston, Florida*

Counties

Bradford County, Florida*
Citrus County, Florida*
Citrus County Housing Authority
Marion County, Florida

Other Governmental Entities

The Villages Districts, Florida

School Board Experience

Academy of Environmental Science
Citrus County School Board Internal
Accounts
Hernando County School Board*
Lake County School Board*
Marion County School Board*

Utility Experience

City of Center Hill, Florida (W, S)
City of Bushnell, Florida (E, W, S, SW)
City of Dade City, Florida (W, S)
City of Kissimmee (SW)
City of Ocala, Florida (E)
City of Williston, Florida (E, W, S, G, SW)
Florida Municipal Power Agency (E, G)
Kissimmee Utility Authority (E)
The Villages, Florida (W, S, SW)
Withlacoochee River Water Supply
Authority (W)

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

Non-Profit Experience

Appleton Cultural Center, Inc.
Childhood Development Services
Church at the Springs
Citrus Memorial Hospital
Coalition for Youth*
Early Learning Coalition Marion
County*
Early Learning Coalition Nature
Coast, Inc.*
Hospice of Marion County
Hernando County Education
Foundation, Inc.
Kids Central, Inc.*
LifeStream Behavioral Center*
Silver River Mentoring and Instruction
St. Paul's Lutheran School
Stonecrest Homeowners Association
The Centers, Inc.*
University of Florida Research
Foundation, Inc.

For-Profit Experience

Central Florida Gaming, LLC
Villages Bank

Kathryn B. Eno, CPA

CPE Credits

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

2024

- ▶ GFOA Nature Coast Chapter – A Look at GASB 100, 101, 102, and Beyond
- ▶ GFOA Nature Coast Chapter – Grants 101
- ▶ GFOA Nature Coast Chapter – Lessons Learned from Implementing GASB 96
- ▶ GFOA Nature Coast Chapter – Fraud in Government
- ▶ GFOA Nature Coast Chapter – Economic Update and Fixed Income
- ▶ FSFOA Spring Conference – Capital Markets Panel
- ▶ FSFOA Spring Conference – Third Party Risk
- ▶ FSFOA Spring Conference – Investments
- ▶ FSFOA Spring Conference – DOE Update
- ▶ FSFOA Spring Conference – Grants FDOE
- ▶ FSFOA Spring Conference – Uniform Grants Guidance
- ▶ FSFOA Spring Conference – Legislative Update
- ▶ BDO USA – Government Quality Center Update
- ▶ BDO USA – Performing a Walkthrough of Internal Controls over Compliance in the Single Audit Environment
- ▶ BDO USA – Annual Government Auditing Standards (Yellow Book) Update
- ▶ BDO USA – Auditing Procurement in the UG Environment Sampling and Testing Techniques
- ▶ Becker Professional Education– Ethics and Professional Conduct for CPAs in Florida

2023

- ▶ BDO USA – ASC 842 Leases, Private Company Implementation Considerations
- ▶ 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 Solution
- ▶ FGFOA Webinar – ESG Legislation
- ▶ 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 – GASB 34 the Long and Short of it (Presenter Credit)
- ▶ 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 – 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
- ▶ Lance Soll & Lunghard, LLP – GASB 96 - Lost in Translation...Implementation Challenges No One is Talking About
- ▶ Lance Soll & Lunghard, LLP – GASB 91 and 94 - Practical Applications

2022

- ▶ PGC – Personal Growth Series - Time Management
- ▶ FGFOA Nature Coast Chapter – Technology Driving Process Improvement
- ▶ FGFOA Nature Coast Chapter – GASB Updates
- ▶ FGFOA Nature Coast Chapter – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast Chapter – Hot Topics for Audits of Local Government
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB 87
- ▶ FGFOA – GASB Updates
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ BDO – EBP Update Series Part II
- ▶ BDO – EBP Update Series III
- ▶ FSFOA Fall Conference – Teacher Salary Increase Allocation TSIA
- ▶ FSFOA Fall Conference – OPEB Refresher



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

IT Audit Director

PURVIS
GRAY

CONTACT INFORMATION

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

PROFILE

Education

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

Professional Credentials

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

Professional Affiliations

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

Previous Employers, 1977-2017

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

Years Auditing Information Systems: 46

Years with Firm: 6

PROFESSIONAL PROFILE

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

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

TECHNICAL EXPERTISE

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

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

CPE Credits

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

2024

- ▶ ACIPA – AICPA Town Hall Series (1/4; 3/21; 4/4)
- ▶ ISACA – 2024 Technology Predictions Panel Discussion
- ▶ ISACA – The State of Privacy 2024
- ▶ AICPA – Emerging Trends in Today's Cybersecurity Landscape
- ▶ ISACA – Risk Management in Tech
- ▶ AICPA – Town Hall Series
- ▶ ISACA – PCI DSS 4.0 Changes
- ▶ Secure World Digital – A Technical Drive into AI for Cybersecurity
- ▶ Secure World Digital – Beyond Marketing Jargon: A Technical Dive into AI Cybersecurity
- ▶ ISACA – What the SEC Rules Actually Mean to Cybersecurity Professionals
- ▶ AICPA – The Ultimate SOC Reporting & Assurance Webinar for Tech-Savvy CPAs
- ▶ AICPA – Specialized Knowledge
- ▶ ISACA – What the SEC Rules Actually Mean to Cybersecurity Professionals
- ▶ AICPA – Town Hall Series Specialized Knowledge
- ▶ ISACA – Strategic Vulnerability Prioritization for Enhancing Risk Management
- ▶ FGFOA Annual Conference – GASB Hot Topics
- ▶ FGFOA Annual Conference – GASB Update: Enough
- ▶ FGFOA Annual Conference – Economic Update
- ▶ FGFOA Annual Conference – Financial Reporting Challenges
- ▶ FGFOA Annual Conference – Opening General Session
- ▶ FGFOA Annual Conference – Technology N Future
- ▶ FGFOA Annual Conference – Auditor General
- ▶ FGFOA Annual Conference – Common Audit Findings
- ▶ FGFOA Annual Conference – Internal controls in Government
- ▶ FGFOA Annual Conference – Legislative Update
- ▶ Becker Professional Education – Artificial Intelligence for Accountants
- ▶ AuditBoard – Risk Management in the Age of AI: Essential Frameworks for IT Risk and Compliance Professionals
- ▶ AuditBoard – CISO's Strategic Blueprint: Navigating IT and Cyber Risks at the Executive Level
- ▶ AuditBoard – An Enterprise Approach to Implementing Gen AI
- ▶ AICPA – Making the Most of Your Electronic Discovery Experts
- ▶ AICPA – Town Hall Series

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 Fall Session
- ▶ 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



LAUREN A. BROWN

Audit Supervisor

PURVIS
GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
lbrown@purvisgray.com

PROFILE

Education

University of North Florida
2015, Master of Accountancy
Flagler College
2013, BS, Accounting
College of Central Florida
2010, AA, Business Administration

Professional Credentials

Member of AICPA and FICPA
Member of FGFOA and Nature Coast
Chapter

Professional Specialties

Red Book (Chapter 8) for School Board
Internal Accounts
Employee Benefit Plans

Years in Accounting: 9

Years with Firm: 9

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Bartow, Florida*
City of Bushnell, Florida*
City of Center Hill, Florida
City of Dade City, Florida*
City of Deltona, Florida*
City of Eustis, Florida*
City of Kissimmee, Florida*
City of Live Oak, Florida*
City of Ocala, Florida*
City of Oviedo, Florida*
City of St. Cloud, Florida*
City of Williston, Florida*

Counties

Marion County, Florida, Board of County
Commissioners
Nassau County, Florida, Property Appraiser
Nassau County, Florida, Supervisor of
Elections
Nassau County, Florida, Tax Collector

School Board Experience

Academy of Environmental Science
Charter School
Citrus County School Board – Internal
Accounts
Clay County School Board*
Hernando County School Board*
Lake County School Board*
Marion County School Board*
The Villages Charter School, Inc.

Other Governmental Entities

Florida Court Clerks and Comptrollers and
State Department of Revenue
SafetyNet Wireless
Villages Center Community Development
Districts, Florida

Utility Experience

City of Bushnell, Florida (E, W, S, SW)
City of Center Hill, Florida (W, S, SW)
City of Dade City, Florida (W, S)
City of Deltona (W, S, SW)
City of Eustis, Florida (W, S)
City of Kissimmee, Florida (SW)
City of Live Oak, Florida (G, W, S, SW)
City of Ocala, Florida (E, W, S, SW)
City of Oviedo, Florida (W, S, SW)
City of St. Cloud, Florida (W, S)
City of Williston, Florida (E, W, S, G, SW)
Florida Municipal Power Agency (E, G)
Kissimmee Utility Authority (E)
Marion County, Florida (W, S)
Villages Center Community Development
Districts, Florida (W, S, SW)

Lauren A. Brown
Audit Supervisor

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Advocacy Resource Center – Marion, Inc.*
Arnette House, Inc.
Career Source Florida, Inc.*
Career Source North Florida*
Childhood Development Services, Inc.*
Early Learning Coalition of Marion County*
Early Learning Coalition of Nature Coast, Inc.*
Florida Agricultural Center and Horse Park Authority*
Florida Thoroughbred Breeders’ and Owners’ Association
Florida Thoroughbred Breeder and Stallion Awards Program
Hernando County Education Foundation
Kids Central, Inc.*
Lake Community Action Agency*
LifeStream Behavioral Center*
Marion County Hospital District
The Appleton Cultural Center
The Centers, Inc.*
The Cornerstone School, Inc.

Employee Benefit Plan Experience

Advocacy Resource Center – Marion, Inc. 401(k) Retirement Plan
Clay Electric Cooperative, Inc. Retiree Welfare Benefit Plan
Consolidated Water Group, LLC 401(k) Plan
Kids Central, Inc. 401(k) Retirement Plan
Lifestream Behavioral Center 403(b) Employee Pension Plan
The Centers, Inc. 401(k)
Villages Charter School, Inc. 401(k) Employee Savings Plan

For-Profit Experience

Central Florida Gaming, LLC
Florida Equine Publications, Inc.
Puresite Construction
Westbury Services, Inc.

*Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer (SW)—Solid Waste

Lauren A. Brown

CPE Credits

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

2024

- ▶ CPA Academy – Take Action Against Fraud: 5 Things You Can Do Today
- ▶ BDO USA – The Revised Uniform Administrative Requirements, Cost Principals, & Requirements for Federal Awards
- ▶ CPAAcademy.org – Fraud Prevention: Identifying, Responding & Investigating
- ▶ CPA Academy.org – Developing Strong Internal Financial Controls for Long-Term Success
- ▶ CPA Academy.org – Fraud: What to Look For and Where to Look
- ▶ FGFOA Group Training – Revenue Audits
- ▶ BDO USA – Quarterly Government Accounting and Auditing Update Q1 2024
- ▶ FORVIS – Internal Controls & Working from Home
- ▶ BDO USA – Quarterly Single Audit Update Q1 2024
- ▶ FGFOA Nature Coast Chapter – Lessons Learned from Implementing GASB 96
- ▶ FGFOA Nature Coast Chapter – Fraud in Government
- ▶ FGFOA Nature Coast Chapter – Economic Update and Fixed Income
- ▶ FGFOA Nature Coast Chapter – GASB Update: A Look at GASB 100, 101, 102, and Beyond
- ▶ FGFOA Nature Coast Chapter – Grants 101
- ▶ BDO USA – EBP Update Part III AQLJ Other Topics Applied to EBPs
- ▶ FGFOA – Single Audit Updates and More
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – Internal Controls in Government
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Financial Reporting Challenges
- ▶ FGFOA – Economic Update and Indicators
- ▶ FGFOA – Introduction to Governmental Accounting and Best Practices
- ▶ FGFOA – Opening General Session
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB Update: When is Enough?
- ▶ BDO USA – 2024 Employee Benefit Plan Training - SAS 145
- ▶ BDO USA – Quarterly Government and Accounting and Auditing Update Q2 - 2024
- ▶ BDO USA – Quarterly NFP & Education Accounting and Auditing Update Q2 - 2024
- ▶ BDO USA – Quarterly Healthcare Accounting and Auditing Update Q2 - 2024
- ▶ BDO USA – Performing a Walkthrough of Internal Controls Over Compliance in the Single Audit Environment
- ▶ BDO USA – SA 2024: Single Audit Risk Assessment - What You Need to Know!
- ▶ BDO USA – SA 2024: Government Audit Quality Center 2024 Update
- ▶ BDO USA – SA 2024: Indirect Cost Rates - Testing Considerations and Best Practices

2023

- ▶ BDO USA – NFP Auditing Pensions and OPEB-Employer Auditor Perspective
- ▶ 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
- ▶ FGFOA – ESG Legislation
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB Update
- ▶ FGFOA – ARPA and The Single Audit Update
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Trust in Millage: What Is It and Why Is It Important?
- ▶ FGFOA – How to Pass Your Single Audit
- ▶ FORVIS – Chart of Accounts: Considerations for Non-Profits
- ▶ Lance Soll & Lunghard, LLP – GASB 91 and 94: Practical Applications
- ▶ CPAacademy – Assessing Audit Evidence
- ▶ CPAacademy – Work Smarter: Best Practices for Enhancing Audit Quality and Improving Peer Review
- ▶ PGC Winter Session

2022

- ▶ CPAacademy – Fraud Have Mercy: Fraud in Religious Organizations
- ▶ CPAacademy – ASC842: The Road to Compliance
- ▶ CPAacademy – ASC 805: An Overview of Accounting for Business Combinations
- ▶ CPAacademy – The Fundamentals of ASC 842 Compliance
- ▶ MyCPE – ASC 842: How to Prepare for Common Day 2 Lease Accounting Challenges
- ▶ FGFOA Nature Coast Chapter – Technology, Driving Process Improvement
- ▶ FGFOA Nature Coast Chapter – GASB Updates
- ▶ FGFOA Nature Coast Chapter – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast Chapter – Hot Topics for Audits of Local Government
- ▶ FGFOA Nature Coast Chapter – Internal Controls for Local Government
- ▶ FGFOA – Fraud in Florida
- ▶ FGFOA – Common Audit Findings
- ▶ 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 – GASB Hot Topics
- ▶ FGFOA – Economic Update
- ▶ FGFOA – GASB 87
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ BDO – EBP Update Series Part 1 - Audit, Accounting, and Regulatory Update
- ▶ BDO – EBP Update Series Part II - EBP Innovates
- ▶ BDO – EBP Update Series Part III - Risk Assessment and Methodology
- ▶ BDO – EBP Update Series Part IV - Common EBP Misconceptions and Lessons Learned

Professional Education Program

Partners, directors, managers, supervisors, and senior staff members attend annual conferences sponsored by the FGFOA, FSFOA, RUS, FECA, 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. We place significant value on staff training, particularly in the governmental sector. Purvis Gray is consistently the best represented accounting firm at the Florida Government Finance Officers Association (FGFOA) Annual Conference. This is because all of our governmental auditors, senior level and above, attend this four-day conference annually. We also attend and often speak at local FGFOA Chapter meetings and host two in-house CPE days each year. This training allows our staff to keep up with industry and regulatory changes, and best practices.

We utilize an automated CPE tracking system, Prolaera, to ensure compliance with continuing professional education requirements. The Prolaera platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It calculates CPE hours and requirements, stores completion certificates, and creates renewal reports. A list of each team members' relevant continuing education is provided with their resume for the past 3 years.

Purvis Gray's ongoing education programs are a combination of internal and external programs. Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge. Your entire audit team is in full compliance with the continuing professional educational requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*, which requires each CPA to obtain eighty hours of continuing professional education every two years, and at least 24 of those hours designated as "Government CPE," directly related to government auditing or the government environment. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

Prior Engagements with the City of Inverness

Purvis Gray has no past engagements with the City of Inverness.

Similar Engagements with Other Government Entities

CITY OF DADE CITY, FLORIDA

Ms. Leslie Porter, Finance Director
38008 Meridian Avenue
Dade City, Florida 33525

(352) 523-5052
lporter@dadecityfl.com

Date—September 30, 2014 to Present

Annual Budget—\$40.0M

Total Hours—400

Engagement Partner—Helen Y. Painter, CPA

Engagement Director—Kathryn B. Eno, CPA

Office Location—Ocala

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal and state grant programs.

CITY OF OVIEDO, FLORIDA

Mr. Jerry Boop, CPA, CGFO, Director of Finance
400 Alexandria Blvd.
Oviedo, Florida 32765

(407) 971-5544
jboop@cityofoviedo.net

Date—September 30, 2019 to Present

Annual Budget—\$72.9

Total Hours—400

Engagement Partner—Helen Y. Painter, CPA

Engagement Director—Matthew B. Ganoe, CPA

Office Location—Ocala

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

CITY OF BUSHNELL, FLORIDA

Ms. Shelley Ragan, Finance Director
117 East Joe P. Strickland, Jr. Ave.
Bushnell, Florida 33513

(352) 793-2591
sragan@cityofbushnell.fl.com

Date—September 30, 1995 to Present

Annual Budget—\$11.1M

Total Hours—375

Engagement Partner—Helen Y. Painter, CPA

Engagement Director—Kathryn B. Eno, CPA

Office Location—Ocala

Scope of Work—Audit of all operations, including Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF WILLISTON, FLORIDA

Mr. Stephen Bloom, Finance Director
50 NW Main Street
Williston, Florida 33071

(352) 528-3060
Stephen.bloom@inframark.com

Date—September 30, 2010 to Present

Annual Budget—\$20.4M

Total Hours—350

Engagement Partner—Helen Y. Painter, CPA

Engagement Director—Kathryn B. Eno, CPA

Office Location—Ocala

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs.

CITRUS COUNTY DISTRICT SCHOOL BOARD (INTERNAL ACCOUNTS ONLY)

Ms. Tammy Wilson
Business Operations Supervisor
1007 W. Main Street
Inverness, Florida 34450

(352) 726-1931
wilsonta@citrus.k12.fl.us

Date—June 30, 2014 to Present

Total Hours—200

Engagement Partner—Helen Y. Painter, CPA

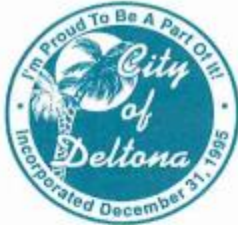
Engagement Director—Kathryn B. Eno, CPA

Office Location—Ocala

Scope of Work—Audit of all Internal Accounts.

Client Reference Letters

In addition to the above references, we have provided a few current client recommendation letters for your consideration:



City of Deltona

April 1, 2024

Dear Sir or Madam,

It is my pleasure to write a letter of recommendation for Purvis Gray & Company. The City of Deltona has engaged the audit services of Purvis Gray for the past 18 years. During this time, the firm has provided excellent service, consistently reliable and knowledgeable advice on many issues, including new GASB pronouncements.

The staff at Purvis Gray is always professional, easy to work with during the audit and is available for questions throughout the year. We have found their recommendations for improving internal controls and operational processes very valuable. The auditors are always respectful of City staff time and work seamlessly with us throughout the examination. Our audits are always completed in a timely manner and Purvis Gray staff is available to present the results of the audit and financial statements to the City Commission and respond to questions.

Without hesitation, I recommend Purvis Gray & Company for governmental audit services. I am confident they will provide the same excellent service for your City, as they have for the City of Deltona for almost two decades. I am available for any questions you may have.

Sincerely,

Mari Leisen, CPA
Finance Director

City of Deltona
Finance Department
2345 Providence Boulevard, Deltona, FL 32725
Office: (386) 878-8553 Fax: (386) 878-8551
Webpage: www.deltonafl.gov



June 11, 2024

To Whom It May Concern:

It is my pleasure to offer this recommendation letter for Purvis Gray and Company. I have had the opportunity to work with their audit teams in both my capacity as Chief Financial Officer and the Executive Director for the Lakewood Ranch Inter-District Authority and the Lakewood Ranch Community Development Districts 1, 2, 4, 5, and 6, for the past eleven years.

Purvis Gray and Company's audit staff are professional, courteous, well organized, and efficient. Their ability to structure their preliminary fieldwork and interim audit preparation streamlines the process for our staff and results in efficiency and productiveness. Final fieldwork and product delivery are all achieved in a timely manner and within the timelines as prescribed by management. This time management attribute considerably reduces the time needed for on-site collaboration with staff. In addition, their guidance regarding new GASB implementations has been invaluable.

Purvis Gray also offers continuing education opportunities and presentations on a frequent and ongoing basis which are beneficial to staff and greatly appreciated. Staff are always available for consultation when and if the need arises. Their work ethic and customer service skills are truly commendable.

It is without hesitation that I endorse Purvis Gray and Company and encourage you to consider their professional services for your next audit selection. If selected, you will not regret that decision and will enjoy the benefits of a positive audit relationship.

Please feel free to contact me if you have any additional questions via email at steve.zielinski@lwrtownhall.com or by phone at (941) 907-0202.

Sincerely,



Steven H. Zielinski
Executive Director

Lakewood Ranch Inter-District Authority
8175 Lakewood Ranch Boulevard
Lakewood Ranch, FL 34202
(P) (941) 907-0202 (F) (941) 907-0211



April 1st, 2024

To whom it may concern,

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I am pleased to provide this letter of reference for Purvis Gray & Company. They have served as the city of St. Cloud auditors for nearly 40 years in total (1979-2008 and 2012 to present). The city changed auditors from 2009-2011, but promptly returned to Purvis Gray & Company.

As Finance Director, and previously Deputy Finance Director, I cannot say enough good things about them. The audits are always extremely well planned, so they are always very smooth with minimal disruption to normal operations.

In addition, Purvis Gray & Company is always very responsive to requests for additional assistance and guidance. They have even assisted us with the transition of our water/sewer utility to management by Toho Water Authority.

I would recommend this firm to any entity considering their services. Please contact me if you have any questions.

Jeff Cooper, Finance Director
City of St. Cloud, FL.
407-957-7382

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. We have identified each entity, the principal local office of performance, dates of service, and annual budget. **(ACFR)** indicates inclusion of an Annual Comprehensive Financial Report in the engagement.

Municipalities

- ▶ City of Alachua—(Gainesville)—2009 to Present—\$39 Million—**(ACFR)**
- ▶ City of Atlantic Beach—(Gainesville)—2004 to Present—\$63 Million
- ▶ City of Bartow—(Sarasota)—2008 to Present—\$60 Million
- ▶ City of Belleview—(Ocala)—2007 to Present—\$6.3 Million—**(ACFR)**
- ▶ Town of Bronson—(Gainesville)—2006 to Present—\$2 Million
- ▶ City of Bushnell—(Ocala)—1995 to Present—\$15.5 Million—**(ACFR)**
- ▶ City of Cedar Key—(Gainesville)—1987 to Present—\$4.5 Million
- ▶ City of Center Hill—(Ocala)—2021 to Present—\$3.3 Million
- ▶ City of Crestview—(Tallahassee)—2021 to Present—\$45.6 Million
- ▶ City of Dade City—(Gainesville)—2014 to Present—\$11.5 Million
- ▶ City of DeFuniak Springs—(Tallahassee)—2023 to Present—\$40 Million
- ▶ City of Deltona—(Ocala)—1995 to Present—\$62 Million—**(ACFR)**
- ▶ City of Eustis—(Ocala)—1998 to Present—\$64 Million—**(ACFR)**
- ▶ City of Fort Meade—(Sarasota)—1996 to Present—\$16 Million
- ▶ City of Frostproof—(Sarasota)—2020 to Present—\$5.6 Million
- ▶ City of Gainesville—(Gainesville)—2018 to Present—\$180 Million—**(ACFR)**
- ▶ City of Green Cove Springs—(Gainesville)—2003-2016; 2023 to Present \$65 Million
- ▶ City of Jacksonville Beach—(Tallahassee)—1996 to Present—\$160 Million—**(ACFR)**
- ▶ City of Kissimmee—(Ocala)—2016 to Present—\$63 Million—**(ACFR)**
- ▶ City of Live Oak—(Tallahassee)—2012 to Present—\$7 Million
- ▶ City of Newberry—(Gainesville)—2013 to Present—\$20 Million—**(ACFR)**
- ▶ City of New Smyrna Beach—(Gainesville)—2024 to Present—\$111.3 Million—**(ACFR)**
- ▶ City of Neptune Beach—(Gainesville)—2013 to Present—\$15 Million
- ▶ City of Ocala—(Ocala)—2000 to Present—\$285 Million—**(ACFR)**
- ▶ City of Ocoee—(Ocala)—2022 to Present—\$112.7 Million—**(ACFR)**
- ▶ Town of Orange Park—(Gainesville)—2014 to Present—\$40 Million
- ▶ City of Oviedo—(Ocala)—2019 to Present—\$76 Million—**(ACFR)**
- ▶ Town of Reddick—(Ocala)—2019 to Present—\$250 K
- ▶ City of St. Cloud—(Ocala)—2012 to Present—\$150 Million—**(ACFR)**
- ▶ City of Williston—(Ocala)—2010 to Present—\$6 Million
- ▶ City of Winter Springs—(Ocala)—2021 to Present—\$68.7 Million—**(ACFR)**

Counties

- ▶ Alachua County—(Gainesville/Sarasota)—2018 to Present—\$270 Million—**(ACFR)**
- ▶ DeSoto County—(Sarasota)—2001 to Present—\$59 Million
- ▶ Gadsden County—(Tallahassee)—2010 to Present—\$69 Million
- ▶ Marion County—(Ocala)—2001 to Present—\$340 Million—**(ACFR)**
- ▶ Nassau County—(Gainesville/Tallahassee)—2005 to Present—\$148 Million—**(ACFR)**

School Boards

- ▶ Alachua County District School Board—(Gainesville)—2008 to Present—\$477 Million
- ▶ Charlotte County District School Board—(Sarasota)—2014 to Present—\$300 Million
- ▶ Citrus County District School Board—(Ocala)—2014 to Present
- ▶ Clay County School Board—(Ocala)—2011 to Present—\$371 Million
- ▶ Hernando County School Board—(Ocala)—2011 to Present—\$188 Million—(ACFR)
- ▶ Lake County District School Board—(Ocala)—2005 to Present—\$550 Million—(ACFR)
- ▶ Leon County School Board—(Tallahassee)—2018 to Present—\$564 Million
- ▶ Levy County District School Board—(Gainesville)—2018 to Present—\$1.5 Million
- ▶ Marion County School Board—(Ocala)—2000 to Present—\$530 Million—(ACFR)
- ▶ The Villages Charter School, Inc.—(Ocala)—2005 to Present

Community Redevelopment Agencies (CRAs)

- | | | |
|----------------------------|---------------------------------|---------------------|
| ▶ City of Alachua | ▶ City of Deltona | ▶ Marion County |
| ▶ City of Bartow | ▶ City of Eustis | ▶ City of Newberry |
| ▶ City of Belleview | ▶ City of Fort Meade | ▶ City of Ocala |
| ▶ City of Cedar Key | ▶ City of Jacksonville Beach | ▶ City of Ocoee |
| ▶ City of Crestview | ▶ City of Kissimmee | ▶ City of Oviedo |
| ▶ City of Dade City | ▶ City of Kissimmee Vine Street | ▶ City of St. Cloud |
| ▶ City of DeFuniak Springs | ▶ City of Live Oak | ▶ City of Williston |

Water, Sewer, and Gas Utilities

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

Electric Utilities

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

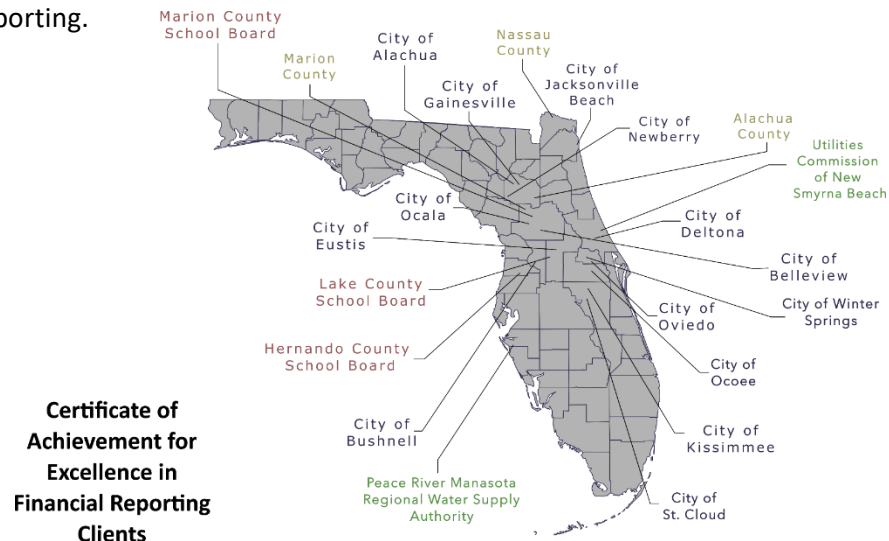
Defined Benefit Plans

- ▶ Munroe Regional Medical Pension Plan
- ▶ Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- ▶ Clay Electric Cooperative Retiree Welfare Plan
- ▶ Kissimmee Utility Authority Pension Trust Fund
- ▶ City of Atlantic Beach, Florida General Employees' Retirement Plan
- ▶ City of Atlantic Beach, Florida Police Retirement Plan
- ▶ City of Bartow, Florida General Employees' Retirement Plan
- ▶ City of Deltona, Florida Firefighters' Pension Plan
- ▶ City of Deltona, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida Police Officers' Pension Plan
- ▶ City of Fort Meade, Florida Firefighters' Pension Plan
- ▶ City of Gainesville Employees' Pension Plan
- ▶ City of Gainesville Police Officers' and Firefighters' Consolidated Pension Plan
- ▶ City of Gainesville Other Postemployment Benefits (OPEB) Plan
- ▶ City of Jacksonville Beach, Florida General Employees' Retirement System
- ▶ City of Jacksonville Beach, Florida Police Officers' Retirement System
- ▶ City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- ▶ City of Live Oak, Florida Firefighter Pension Trust Fund
- ▶ City of Neptune Beach, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida Police Officers' Pension Plan
- ▶ City of Orange Park, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida General Employees' Pension Plan
- ▶ City of Oviedo, Florida Police and Fire Pension Plans
- ▶ City of St. Cloud, Florida General Employees' Retirement Plan
- ▶ City of St. Cloud, Florida Police Officers' Retirement Plan
- ▶ City of St. Cloud, Florida Firefighters' Retirement Plan

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical & Legislative Resources and Programs Committees. They also serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award.

Members of the audit team assigned to the City's audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting.



Single Audit of Federal and State Grants

Federal Award Compliance – Uniform Guidance

If a Federal or State Single Audit is required (generally, when total federal or state grant expenditures exceed \$750,000 during the fiscal year), the auditor is responsible for testing compliance with all major federal and state award programs. If a Federal or State Single Audit is required, each major program will be tested for the specific compliance requirements applicable to that program. As a regional audit firm with significant governmental experience, we have performed single audits of countless federal and state grant programs. Our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs

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

State Grant Programs

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

We are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. **Several Purvis Gray staff, including Ms. Eno, have received Single Audit certifications, which substantiates their expertise in this area.**

GASB Experience

Our firm has been performing audits of governmental entities nearly since our inception, and has been preparing governmental financial statements in conformance with pronouncements of the GASB since its establishment in 1984. Members of your audit team are regular speakers at accounting conferences on current and proposed GASB statements, as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.

During the past several years, we have assisted many governmental entities with implementing new GASB accounting and financial reporting standards that have significantly affected financial statements. These include, but are not limited to, GASB No. 68, *Pension Accounting*, GASB No. 75, *Other Postemployment Benefits*, GASB No. 84, *Fiduciary Activities*, GASB No. 87, *Leases*, GASB No. 96, *Subscription-Based IT Arrangements*, and other pronouncements dealing with Investment and Debt disclosures. Your audit team is up to date on this and all other GASB pronouncements and is ready to assist you in implementation.

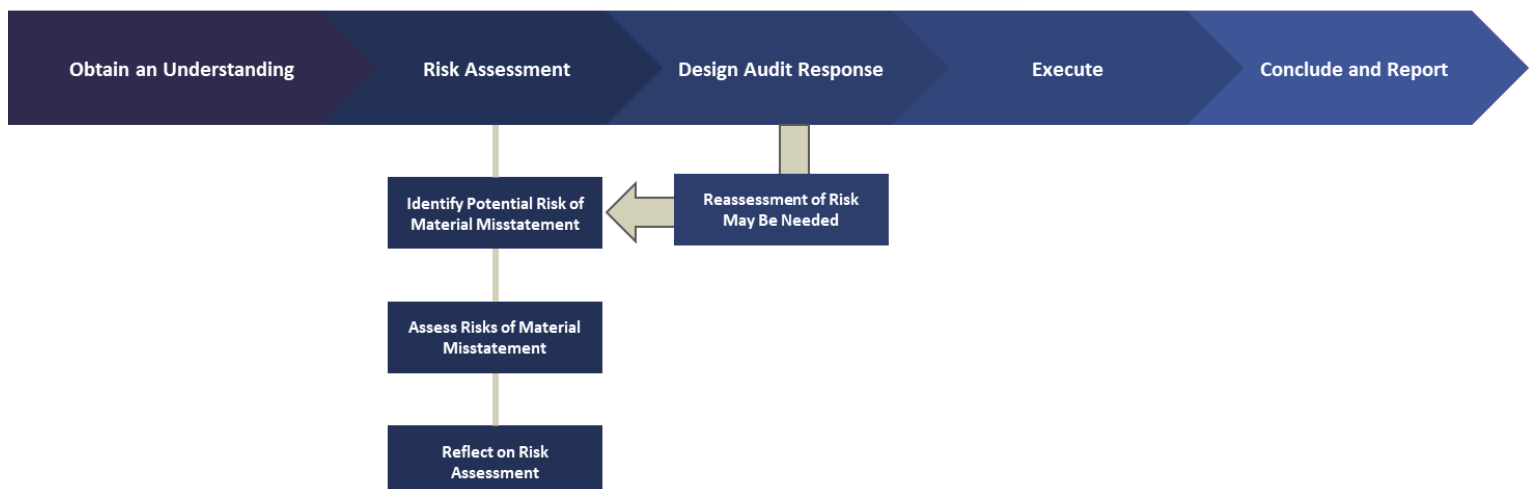
Specific Audit Approach

Understanding Objectives and Requirements

We have received and reviewed your RFP for Independent Audit Services for the fiscal years ending September 30, 2024 through September 30, 2026, with the option to extend the contract for two (2) additional one (1) fiscal year periods. We have read and understand the scope of work to be performed and give you our express commitment to meet or exceed the performance specifications as stated in your RFP, Section 5.1; *Scope of Work to be Performed*. The audit will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General* for the State of Florida.

Audit Methodology

As a Purvis Gray client, the City will benefit from our audit methodology, which combines professional judgment from responsive partners with industry and technical experience with a risk-based audit approach, audit innovation through advanced technologies and data analytics, and a continuous focus on audit quality. The audit approach depicted below integrates advanced technologies for efficiency and transparency and focuses on risks of material misstatement.



Obtain an Understanding

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

Risk Assessment

Identify Potential Risk of Material Misstatement

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

Assess Risks of Material Misstatement

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

Reflect on Risk Assessment

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

Design Audit Response

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

Execute

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

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

Conclude and Report

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

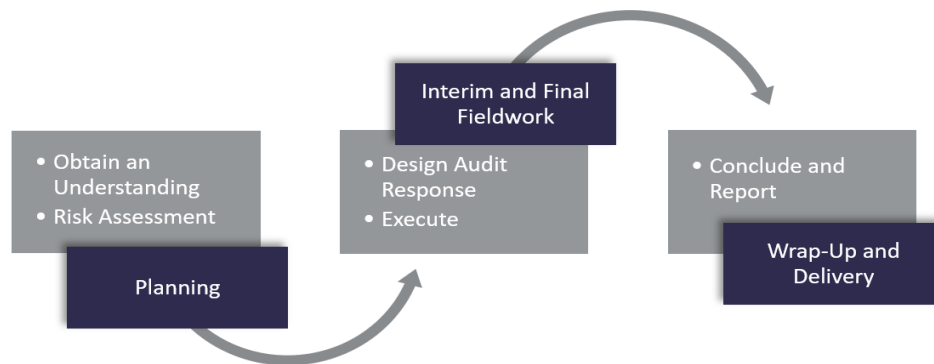
Segmentation of the Engagement

Upon being engaged as your auditors, we would immediately complete our formal due diligence/client acceptance procedures, execute an engagement letter, review the prior auditor's workpapers after proper notification by the City, and schedule planning meetings with the City's management.

These meetings are conducted for the following purposes:

- ▶ Confirm roles and expectations.
- ▶ Discuss specific accounting, financial reporting, and current year developments.
- ▶ Develop specific performance measures to ensure mutual understanding of the audit process.
- ▶ Develop timelines to confirm shared performance expectations for on-time deliverables.
- ▶ Request key financial reporting cycle and other permanent file documentation.

The audit will be segmented as follows:



Work Plan

Our detailed work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations.

Planning and Interim Work - Typical Year

- ▶ A letter communicating the details of the audit plan for interim and year-end procedures will be provided to those charged with governance.
- ▶ Entrance conferences with the City's Manager/Finance Director and other key personnel regarding the City's operations, audit assistance, and other pertinent items will be held.
- ▶ Immediately following the initial conference, the following elements of the work plan will be executed. Review the City's operating systems, budget, organizational charts, internal controls, data processing operations, financial reports, internal audit reports, Board minutes, resolutions, and regulatory correspondence, etc. Determine preliminary materiality limits and perform risk assessment procedures.
- ▶ Review the City's federal awards and state financial assistance. Identify major programs or projects and related compliance requirements, plan approach for internal controls, and determine the nature and extent of and build compliance tests required by the Federal and State *Single Audit Acts*.
- ▶ Perform a review of the internal controls used in the computer environment related to financially significant systems. This review will be performed by individuals from our IT Department along with Audit Department personnel.
- ▶ Establish or revise estimated time requirements by entity and functional area following interim work performed.
- ▶ Prepare preliminary audit programs based upon risk assessment procedures performed.

- ▶ Perform preliminary procedures (such as permanent file construction, review of prior year workpapers, verification of beginning balances, coordination of schedule preparation, confirmations, etc.).
- ▶ Perform interim fieldwork at a time agreed-upon with the City's staff.
- ▶ Perform preliminary analytical procedures to identify areas of concern and resolve at earliest possible date.
- ▶ Initiate Single Audit procedures - internal control and compliance tests.
- ▶ Hold meetings, as applicable, to assess and discuss the impact of significant regulatory and accounting standard changes.
- ▶ Assist with year-end cut-off procedures (such as finalize confirmations, determine status of in-process construction) and observe taking of annual inventory.

Final Fieldwork

- ▶ Hold pre-audit fieldwork meeting with the City's management and other key personnel.
- ▶ Perform final year-end audit fieldwork, including sampling, vouching, internal control tests not completed during interim, compliance tests, and substantive tests, including Single Audits.
- ▶ Complete all audit fieldwork according to timetable of each year.

Wrap-Up/Presentation

- ▶ Perform Purvis Gray's independent (in-house) reviews and post-fieldwork analytical review.
- ▶ Prepare the City's draft of financial statements, notes, and draft auditor's reports, and related letters.
- ▶ Hold preliminary exit conferences with the City's management and other key personnel and deliver preliminary draft auditor's reports and comments.
- ▶ Deliver final copies of independent auditor's reports on internal control and compliance after final exit conference.
- ▶ Presentation to the City Commission each year.

Tentative Schedule

The above work plan is established to meet your deadlines as identified further below:

- | | |
|--|-------------------|
| ▶ Detailed Audit Plan Completion Date: | October 15, 2024 |
| ▶ Interim Fieldwork: | November 30, 2024 |
| ▶ Final Fieldwork: | February 28, 2025 |
| ▶ Draft Report and Recommendations Provided to Management: | March 31, 2025 |
| ▶ Final Auditor Reports and Management Letters Delivered: | April 30, 2025 |

Note: The deadline to the GFOA for the ACFR is March 31st annually. The City would have to ask for an extension if they cannot meet this deadline.

Note: Due to the timing of the RFP, dates for the first year are subject to change until we can put the City on a consistent timetable.

We will notify management of any potential audit adjustments immediately so that they may have adequate opportunity to investigate and gather information. We will also hold regular audit status meetings (bi-weekly or more often, if necessary) to inform management of progress and any potential issues that may arise.

We recognize the conduct of an audit can represent a disruption of your staff's day-to-day activities. Therefore, effective management of the audit process will be especially important. We understand that your staff have significant non-audit day-to-day responsibilities, and we will work to ensure that the audits are conducted efficiently for all parties involved. **Communication is key and we will work to coordinate our onsite activities with advanced notice to your staff and, when possible, work around their schedules of availability.**

The audit cannot be done by the auditors without your assistance. You will be provided with a client request list through Suralink well in advance of scheduled commencement of fieldwork. Your assistance is needed to get the best audit and will be greatly appreciated. The above timeline is based on cooperation from your team.

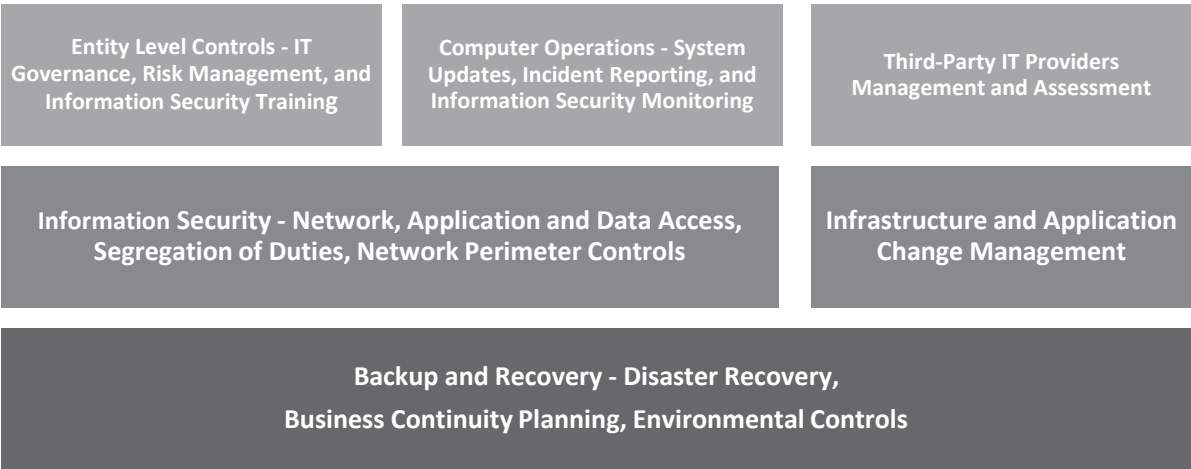
Audit Software and Information Systems

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



Purvis Gray’s IT Audit Professionals Conduct the Assessment of IT Controls

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



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors. The above procedures consider the increased emphasis on cybersecurity by the State of Florida that requires the City’s standards to be consistent with generally accepted best practices for cybersecurity standards.

Additionally, it is common for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work, which is required for your financial audit, will also make us very familiar with your IT platforms, Enterprise Resource Planning (ERP) systems, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer.

Integration of Data Analytics and Artificial Intelligence (AI)

In order to provide a more thorough audit while also increasing efficiency, Purvis Gray utilizes Audimation’s IDEA data analytical software to streamline and automate certain aspects of the audit process. Whereas traditional solely AI-driven platforms adopt a one-size-fits-all approach to analysis of data, IDEA allows for the use of pre-programmed and self-running data analysis routines, which can be adapted by the auditor to maximize applicability of routines to a specific client’s data formats and operations and incorporates invaluable auditor judgment into the analysis of routine results, limiting the occurrence of “false positives” in accumulation of anomalies for follow-up. Through the use of IDEA, your audit team will be able to:

- ▶ Perform analytical tests over 100% of transactions within a transaction cycle in minutes.
- ▶ Produce analytical reports, including Benford Analysis, Gap Detections, and Extractions of atypical transactions.
- ▶ “Mask” provided data populations to produce various summaries and aggregations for direct analysis of large data sets.

The team members assigned to your engagement have over 20 years' combined experience working with this software and are familiar with building and analyzing the results of cycle-specific routines.

Level of Staff

We estimate the hours to complete the audit are as follows:

Staff Level	Planning and Interim Fieldwork	Final Fieldwork	Wrap-Up and Delivery	Total
Partners	8	32	20	60
IT Audit Director	2	8	6	16
Audit Director	24	48	52	124
Supervisor	24	60	16	100
Staff Auditor	24	60	16	100
Typing/Production	10	-	20	30
Total	92	208	130	430

Analytical Procedures

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

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

- ▶ Governmental Revenues
- ▶ Payroll and Fringe Benefits
- ▶ Utility Billing
- ▶ Governmental and Other Expenditures

Statistical Sampling

Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgement. Our objective is to ensure compliance with applicable standards in order to obtain sufficient audit evidence to issue not only our audit opinions, but also to issue the required GAGAS report on compliance. We will communicate any findings as part of the audit and communicate any areas for improvement within the management letter.

Sampling will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Our goal is to reduce the burden on staff and to ensure an efficient audit.

Internal Controls

Obtain an Understanding

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the City's internal controls over financial reporting for all significant audit areas. Understanding internal control will also include review and documentation of the City's control environment, risk assessment process, information and communication system, monitoring activities, and control activities. Through interviews and other inquiries of those involved in the day-to-day activities, we will gain an understanding of the following:

- ▶ Significant Classes of Transactions and Cycles
 - Financial Close and Reporting, Including Equity Classifications and Journal Entries
 - Purchasing, Accounts Payable, and Cash Disbursements
 - Human Resources and Payroll
 - Billing, Accounts Receivable, and Cash Receipts
- ▶ Other Areas with Significant Risks or Fraud Risks
 - Unusual Transactions
 - Significant Estimates

Identify Key Controls and Assess Risk

After gaining an understanding of the internal controls over financial reporting, we will identify the key controls, evaluate whether they are properly designed, and verify implementation of those controls through walkthroughs of transactions, review of relevant documents, and observation. Based upon this understanding of key controls, we will assess control risk.

Test Operating Effectiveness

Through sampling, we will test the operating effectiveness of certain key controls, including operating and payroll disbursements.

Ongoing Communication

Communication with management throughout this process is essential. This allows us to understand whether we have identified the correct key controls, if a potential control deficiency is mitigated by other controls, and whether exceptions identified during testing are isolated incidents or an indication of a systemic control deficiency. Recommendations for improvement or best practices will be shared with management. After discussion with management, any identified control deficiencies that rise to the level of a material weakness or a significant deficiency will be communicated to the governing body.

Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with laws and regulations that would have a material effect on the City's financial statements. We design our audit programs to ensure compliance with key laws and regulations such as:

- | | |
|---|-------------------------------------|
| ▶ Budgetary Appropriation Limits | ▶ Key Federal, State, or Local Laws |
| ▶ Significant Debt Covenants | ▶ Significant Contract Provisions |
| ▶ Relevant Compliance Requirements of Major Programs Under the Uniform Guidance | ▶ Use of Restricted Revenue Sources |
| | ▶ Compliance with Fiscal Policies |

Approach to Selecting Audit Samples

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

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

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

Sample sizes vary depending on account balance, quantitative materiality for the opinion unit being tested, whether other audit procedures are performed on that account balance, and risk of material misstatement among other factors.

Communication Process

It is our custom to work closely with key management personnel during each phase of the audit. ***Because we routinely use partners and manager in the field, we can identify issues early and bring them to management's attention immediately.*** During all phases of the engagement, the partner and director will be available by request for status and update meetings. As previously mentioned, we identify and communicate significant matters, if any, as early in the process as possible and hold regular progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

Approach to be Taken in Preparing Management Letters

We ensure our audit reports and letters are in compliance with the latest auditing standards through the use of PPC's practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 78 years of experience with other local governments to look for ways that the City can be more efficient and cost effective and improve internal controls. We will offer independent business advice and make ourselves available to the Board of Commissioners to discuss any or all of our comments and recommendations.

It is not our practice to "nitpick" when writing and preparing our findings and recommendations. We understand that governmental accounting has become increasingly complex and technical in nature over the past several years. We try and avoid creating findings from every accounting adjustment that has to be made during the course of a governmental audit.

Audit Improvement Process

One of the goals of our audit approach is to improve and refine the audit process each year. The purposes of the refinements are to:

- ▶ Increase Audit Efficiency and Effectiveness
- ▶ Minimize Audit Disruption to the Client
- ▶ Lower Audit Hours and Either Maintain Fees or Minimize Increases

The improvement process involves working closely with client staff to define and improve existing audit problem areas, developing better planning processes and year-round contact through interim and consulting work. Our commitment to maintaining a stable engagement team with minimum staff rotation has also been a major factor in our audit improvement process.

Ability to Meet the Audit Timeline

Our firm has been providing audit and accounting services for 78 years and we are proud of our record of delivering quality and timely services to our clients. We are highly experienced in managing the audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. We schedule our engagements far in advance and attempt to accomplish as much of the work as possible prior to year-end. We will deliver your report on time and with the least disruption to management's schedule. We also staff a sufficient number of auditors to perform the audit expeditiously. All members of your team are available for technical assistance and consultations throughout the engagement.

Approach to the Single Audit

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

- ▶ Determine if the City has \$750,000 of federal and/or state expenditures during the audit period, which would require a federal and/or state single audit.
- ▶ Determine if the City has been identified as a “low risk” auditee from prior years to determine the percentage of federal assistance required to be audited. This determination is not applicable for state projects.
- ▶ Classify federal expenditures between Type A and Type B programs based on total federal or state expenditures and the federal and state formulas.
- ▶ Review Grant Program Internal Controls, prior findings, if any, and inherent risk to identify major federal and 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* and the Department of Financial Services’ *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 grant 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.

Assistance with Certificate of Achievement for Excellence in Financial Reporting

Receiving the Certificate of Achievement for Excellence in Financial Reporting is a highly recognized award. Purvis Gray has the capability and experience to assist the City with the GFOA’s Certificate of Achievement for Excellence in Financial Reporting. We are confident that we will be able to help the City obtain its Certificate of Achievement for Excellence in Financial Reporting. We will begin with the following:

- ▶ We will perform an ACFR review using the GFOA Certificate Reviewer’s Checklist.
- ▶ We will ensure throughout the engagement that the City keeps current with any new accounting and reporting standards issued by the Governmental Accounting Standards Board.
- ▶ We will ensure that the City meets any other stringent requirements.

Anticipated Potential Audit Problems

Our goal in any engagement is to avoid or eliminate potential audit problems. We accomplish this by understanding your industry, being sensitive to your needs, and by providing a high level of quality through the development of educated and trained professionals. Understanding the industry means being aware of potential risks. We recognize that all audits are not the same, and we are expertly qualified to address the unique aspects of the governmental and utility industries.

Single Audits

Single audits add a layer of complexity to audit engagements, especially when new programs are introduced, such as the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, which has provided \$350 billion to state, local, and tribal governments across the country. Ensuring the schedule of expenditures of federal awards and state financial assistance is accurate and complete, selecting major programs and direct and material compliance requirements, and evaluating and testing compliance and internal controls over compliance can sometimes be cumbersome for the auditor and auditee. However, when a Single Audit is required, we staff the engagement with a Single Audit Specialist that is well versed in single audits and the Uniform Guidance and *Florida Single Audit Act*, and the respective compliance supplements. We avoid potential audit problems in this area with experienced staff and appropriate planning and communication.

New GASB Pronouncements

Implementing a new accounting standard can be a challenge to many of our clients. Since our firm specializes in governmental auditing, we remain knowledgeable about current and proposed standards and will discuss new standards with the City's personnel well in advance of implementation to avoid surprises and the sudden disruption they may cause.

We regularly speak at governmental accounting conferences around the state including those of AGA and FGFOA. Our partners and managers are actively involved in the FICPA and FGFOA local government committees, including those that respond to GASB exposure drafts. Our membership in the AICPA Governmental Quality Control Center helps provide resources regarding new accounting and auditing pronouncements affecting our local governmental clients. Our auditors are up to date on all proposed pronouncements and other cutting-edge issues facing your industry and are able to provide seasoned advice and assistance as needed.

Due to our extensive governmental industry experience and valued relationship with all our clients, we can help maximize efficiency in the implementation of new accounting standards. Sometimes that may be as simple as providing a template or connecting the City to other entities that have similar characteristics; other times it may be providing our own resources to assist with implementation or additional training on the subject.

Other Matters

We obtain a thorough understanding of the entity at the commencement of the audit and hold entrance conferences with management to discuss any changes or anticipated issues. Communication and preparation are key to ensuring that any anticipated audit complexities do not become problems.

Report Format

Beginning on the next page, we have included sample formats for required reports.

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
SAMPLE

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in other postemployment benefit liability and related ratios, the schedules of changes in the employer's net position liability and related ratios, the schedule of employer contributions and schedule of investments returns, and schedule of proportionate share of net pension liability, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an

INDEPENDENT AUDITOR'S REPORT

appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual non-major fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.550, *Rules of the Auditor General*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, non-major fund budgetary comparison schedules and the schedule of expenditures of federal awards and state projects are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial

Honorable Mayor and City Council
SAMPLE

INDEPENDENT AUDITOR’S REPORT

reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Date
Ocala, Florida

**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**

Honorable Mayor and City Council
SAMPLE

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated _____.

Report of Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on

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Honorable Mayor and City Council
SAMPLE

**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***

the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-1.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Date
Ocala, Florida

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Honorable Mayor and City Council
SAMPLE

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City’s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services, *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City’s major federal programs and state projects for the year ended September 30, 2023. The City’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal programs and state projects.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program and state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designated for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Date
Ocala, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Honorable Mayor and City Council
SAMPLE

We have examined the City's compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended September 30, 2023, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specific requirements. The nature, timing, and extent of procedures selected depend on our judgement, including an assessment of the risk of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specific requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the House of Representatives, the Florida Auditor General, federal and other granting agencies, the Honorable Mayor and City Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than those specified parties.

Date
Ocala, Florida

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MANAGEMENT LETTER

Honorable Mayor and City Council
SAMPLE

Report on the Financial Statements

We have audited the financial statements of the City as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated _____.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our 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*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated _____, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government be disclosed in the management letter, unless disclosed in the notes to the financial statements (see Note I of the City's basic financial statements as of and for the year ended September 30, 2023, for this information).

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MANAGEMENT LETTER

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipally, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the Community Redevelopment Agency (CRA) reported this information in the CRA's separately issued financial statements.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings other than as reported in Finding 2023-1 in the schedule of findings and questioned costs.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Honorable Mayor and City Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

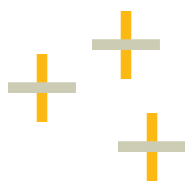
Honorable Mayor and City Council
SAMPLE

MANAGEMENT LETTER

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, accompanying reports, or other matters.

Date
Ocala, Florida

SCHEDULE OF PROPOSAL PRICES



PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

Firm Name: Purvis, Gray and Company, LLP

Authorized Representative: Helen Y. Painter, CPA, Partner

Total All-Inclusive Maximum Price for the 2024 Audit: \$66,000

PURVIS GRAY

September 4, 2024

City of Inverness, Florida
Audit Selection Committee

RE: RFP #2024-01-FIN

To Whom It May Concern,

Purvis, Gray and Company, LLP is a Florida Limited Liability Partnership in good standing with the State of Florida. The firm operates as a partnership. In accordance with the Partnership Agreement for Purvis, Gray and Company, LLP, David A. Gaitanis, CPA, Managing Partner, authorizes Helen Y. Painter, CPA, Partner, to sign on behalf of Purvis, Gray and Company, LLP in reference to the City of Inverness, Florida Request for Proposal #2024-01-FIN.

Respectfully Submitted,

Purvis, Gray and Company, LLP



David A. Gaitanis, CPA
Managing Partner

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**City OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 1**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024-2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT SERVICES**

	HOURS	PROPOSED HOURLY RATES	All Services PROPOSED TOTAL
Partners	60	\$ 275	\$ 16,500
IT Director	20	200	4,000
Managers Audit Director	120	200	24,000
Senior Auditor Supervisory Staff	100	160	16,000
Staff	100	125	12,500
Other (specify)/Production	30	100	3,000
Subtotal	430		Fee Discount (10,000) \$ 66,000
Other Expenses (specify):			
Total All-Inclusive Price for Audit Services			
Year 1		\$	66,000
Year 2			68,640
Year 3			71,386
Grand Total Price for Audit Services (3 Years)		\$	206,026

Two hundred six thousand and twenty-six dollars

Grand Total Price for Audit Services (3 Years) Written

NOTE: If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract year 1 rates, provide an index for those years or provide rates for each staff level and each contract for which there is a change.

**City OF INVERNESS
AUDIT SERVICES
SCHEDULE OF PROPOSAL PRICES- PART 2**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS
COMBINING SCHEDULE –ALL SERVICES**

Nature of Services to be Provided	2024 Basic Financial Schedule	Audit Price \$47,000 Total Price
Florida Single Audit		
Federal Single Audit		5,000
CAFR (preparing, editing and printing 30 copies)		9,000
Other (specify) CRA		5,000
TOTAL		\$ 19,000 *

*Total fee assumes only one Federal/Single Audit for major program/project.

Nineteen thousand dollars

Total Amount Written

Each service described in Section 5, 5.4-Special Consideration and Services should be supported by an individual schedule in the format provided on Part 3 of the Schedule of Proposal Prices.

SCHEDULE OF PROPOSAL PRICES- PART 3
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2024- 2026 FINANCIAL STATEMENTS
SUPPORTING SCHEDULE FOR AUDIT

	HOURS	PROPOSED HOURLY RATES	ACFR Preparation PROPOSED TOTAL
Partners	8	\$ 275	\$ 2,200
Director Managers	32	200	6,400
Supervisory Staff			
Staff			
Typing and Production Other (specify)	20	100	2,000
Subtotal	60		\$ 10,600
Other Expenses (specify):			
ACFR Preparation			
Total Price for	Audit		
(Less Discount)			(1,600)
Please See Attached Supporting Schedule.			
TOTAL			\$ 9,000

Nine Thousand Dollars

Total Amount Written

Each service described in Section III, Tem E- Special Considerations and Services should be supported by individual schedule.

NOTES: If the proposed hourly rates used to calculate the price for any contract year are different from contract year one (1) rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change.
Any discrepancy between the written and numerical, the written prevails

PURVIS, GRAY AND COMPANY, LLP
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Estimated Hours	Hourly Rates	Total
Partners	60	\$ 275	\$ 16,500
IT Audit Director	16	200	3,200
Audit Director	124	200	24,800
Supervisor	100	160	16,000
Staff Auditor	100	125	12,500
Other/Production	30	100	3,000
	<u>430</u>		<u>\$ 76,000</u>
Fee Discount			<u>(10,000)</u>
Total Fee			<u>\$ 66,000</u>

	City's Basic Financial Audit	ACFR Preparation	Federal/State Single Audit Fee Per Major Program/Project*	Inverness CRA Separate Financial Audit	Total Fee
September 30, 2024	\$ 47,000	\$ 9,000	\$ 5,000	\$ 5,000	\$ 66,000
September 30, 2025	48,880	9,360	5,200	5,200	68,640
September 30, 2026	50,835	9,734	5,408	5,408	71,386
Optional Renewal Years					
September 30, 2027	52,869	10,124	5,624	5,624	74,240
September 30, 2028	54,983	10,529	5,849	5,849	77,210

* Federal or State Single Audit, if Applicable, for Each Major Program/Project

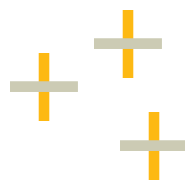
The basic audit fee includes any travel or other out-of-pocket costs that may be incurred by our staff throughout the audit engagement.

Progress bills will be presented as work progresses and are due within 30 days of presentation.

Fees for Additional Services

Hourly rates for additional services vary based upon the level of staff (i.e., partner, director, manager, senior, etc.) required to perform the additional services. We agree to perform additional services at the same hourly rate set forth above for completion of the basic audit.

PROPOSAL FORMS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with the State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an error and omissions 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 prior written permission of the City of Inverness.
- D. The proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: Helen Y. Painter

Name (typed): Helen Y. Painter, CPA, Partner

Title: Partner

Firm: Purvis, Gray and Company, LLP

Date: September 17, 2024

Schedule A
NON-COLLUSIVE AFFIDAVIT
RFP # 2024-01-FIN

State of FLORIDA)

)ss.

County of MARION)

Helen Y. Painter, CPA being first duly sworn, deposes and says that:

- (1) He/she is the Partner
(Owner, Partner, Officer, Representative or Agent)
of Purvis, Gray and Company, LLP the Proposer that has submitted the attached proposal;
- (2) He/she is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal.
- (3) Such proposal is genuine and is not a collusive or sham proposal.
- (4) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham proposal in connection with the work for which the attached proposal has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with and Proposer, firm or person to fix the price or prices in the attached proposal or of any other Proposer, or to fix an overhead, profit, or cost elements of the proposal price or the proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work.
- (5) The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed, sealed and delivered
in the presence of:

Notary, please see below.

By: Helen Y Painter

Helen Y. Painter, CPA

(Printed Name)

Partner

(Title)

ACKNOWLEDGEMENT

State of FLORIDA

County of MARION

The foregoing instrument was acknowledged before me this 17 day of
September, 2024, by Helen Y. Painter
who is personally known to me or who has produced _____ as
identification and who did (did not) take an oath.

WITNESS my hand and official seal

Stephanie D. McCoy
NOTARY PUBLIC

Stephanie D. McCoy
(Name of Notary Public: Print, Stamp, or
Type as Commissioned.)



The City of Inverness
DRUG-FREE WORKPLACE FORM
RFP # 2024-01-FIN

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that

Purvis, Gray and Company, LLP does:
(Name of Business)

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

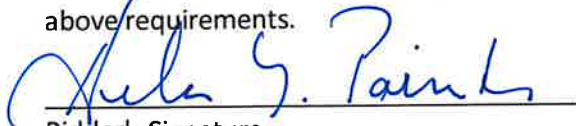
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).

4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5. Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by, any employee who is so convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

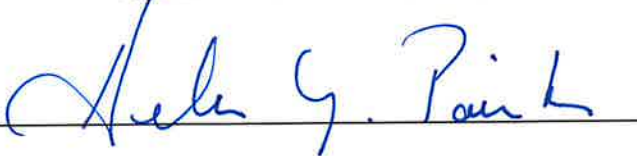

Bidder's Signature

Helen Y. Painter, CPA, Partner

The City of Inverness
PUBLIC ENTITY CRIME STATEMENT
RFP # 2024-01-FIN

"A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to public entity, may not be awarded or perform work as a Proposer, supplier, sub-Proposer, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

I state that this Proposer complies with the above.

Signed: 

Printed Name: Helen Y. Painter, CPA, Partner

Date: September 17, 2024

The City of Inverness
PROPOSER INFORMATION
RFP # 2024-01-FIN

Communications concerning this proposal shall be addressed to:

Company Name: Purvis, Gray and Company, LLP
Federal Tax I.D. No.: 59-0548468 Proposer's
Name (Print): Helen Y. Painter, CPA Title: Partner
Address: 2347 SE 17th Street

City/State/Zip: Ocala, Florida 34471
Phone: 352.732.3872 Fax: 352.732.0542
Email: HelenP@purvisgray.com

ACKNOWLEDGEMENT OF ADDENDA

Instructions: Complete Part I or Part II, Whichever Applies

Part I:

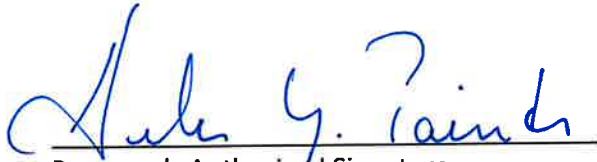
Proposer has examined copies of all the Contract Documents and of the following Addenda (receipt of all which is hereby acknowledged).

Addendum No: <u>1</u>	Dated: <u>September 6, 2024</u>
Addendum No: <u>2</u>	Dated: <u>September 16, 2024</u>
Addendum No: <u> </u>	Dated: <u> </u>
Addendum No: <u> </u>	Dated: <u> </u>
Addendum No: <u> </u>	Dated: <u> </u>

Part II:

☐ No Addendum was received in connection with this RFP.

It is understood and agreed by Proposer that the City reserves the right to reject any and all proposals, to make awards on all items or any items according to the best interest of the City, and to waive any irregularities in the proposal or in the proposals received as a result of the RFP. It is also understood and agreed by the Proposer that by submitting a proposal, Proposer shall be deemed to understand and agree that no property interest or legal right of any kind shall be created at any point during the aforesaid evaluation/selection process until and unless a contract has been agreed to and signed by both parties.


Proposer's Authorized Signature

Helen Y. Painter, CPA, Partner

Proposer's Printed Name

September 17, 2024

Date

The City of Inverness
ACKNOWLEDGEMENT OF BUSINESS TYPE
RFP # 2024-01-FIN

This form must be signed in the presence of a Notary Public or other officer authorized to administer oaths and submitted with the bid package on the specified bid opening date. The undersigned proposer certifies that this proposal package is submitted in accordance with the specifications in its entirety and with full understanding of the conditions governing this proposal.

BUSINESS ADDRESS of PROPOSER:

Purvis, Gray and Company, LLP

Company Name
2347 SE 17th Street

Address
Ocala, Florida 34471

City State Zip
Telephone No. 352.732.3872 Fax No. 352.732.0542
Federal ID. No. 59-0548468

SIGNATURE OF BIDDER

If an Individual: _____, doing business
Signature
as _____

If a Partnership: Purvis, Gray and Company, LLP
by: Helen Y. Painter, CPA, Partner Helen Y. Painter
General Partner Signature

If a Corporation: _____
Corporate Name
(a _____ Corporation)
by: _____
Signature

Title: _____

Attest: _____ (SEAL)
Corporate Secretary

NOTARY PUBLIC:

STATE OF: FLORIDA **City OF:** OCALA

The foregoing instrument was acknowledged before me this 17 day of September 2024, by
Helen Y. Painter, CPA, Partner who is (who are) personally known to me or who has
produced

as identification and who did (did not) take an oath.

NOTARY PUBLIC SIGNATURE: Stephanie D. McCoy

NOTARY NAME, PRINTED, TYPED OR STAMPED: Stephanie D. McCoy

Commission Number: HH402266 **My Commission Expires:** May 24, 2027



The City of Inverness
REFERENCES RFP # 2024-01-FIN

Provide specific references for at least four customers (preferably public entities), including customers served by the firm's nearest office to the City. They should be of similar size, complexity and magnitude to the City. Additional references may be provided by attachment.

Proposer: Purvis, Gray and Company, LLP

See Pages 22 and 23 FOR A LIST OF REFERENCES

1. Organization: _____
Address: _____
Contact: _____
Phone Number: _____
Email address: _____
Services provided: _____
Years of Service: _____
2. Organization: _____
Address: _____
Contact: _____
Phone Number: _____
Email Address: _____
Services provided: _____
Years of Service: _____
3. Organization: _____
Address: _____
Contact: _____
Phone Number: _____
Email Address: _____
Services provided: _____
Years of Service: _____
4. Organization: _____
Address: _____
Contact: _____
Phone Number: _____
Email Address: _____
Services provided: _____
Years of Service: _____
5. Organization: _____
Address: _____
Contact: _____
Phone Number: _____
Email Address: _____
Services provided: _____
Years of Service: _____

The City of Inverness
QUALIFICATION STATEMENT
RFP # 2024-01-FIN

To properly evaluate the proposal submittals, Proposers are expected to complete the questionnaire and include the following documentation. The undersigned certifies under oath the truth and correctness of all statements and all answers to questions made hereinafter:

Name of Company: Purvis, Gray and Company, LLP

Address: 2347 SE 17th Street
Street

Ocala, Florida 34471
City State Zip

Telephone No.: (352) 732.3872 Fax No. (352) 732.0542

1. State the true, exact, correct, and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: Purvis, Gray and Company, LLP

The address of the principal place of business is: PO Box 141270
Gainesville, Florida 32614-1270

2. If Proposer is a corporation, answer the following:

- a. Date of Incorporation: _____
- b. State of Incorporation: _____
- c. President's Name: _____
- d. Vice President's Name: _____
- e. Secretary's Name: _____
- f. Treasurer's Name: _____
- g. Name and Address of Resident Agent: _____

3. If Proposer is an individual or a partnership, answer the following:

- a. Date of Organization: 1946
- b. Name, Address and Ownership Units of all Partners: All partners are general partners.

Gainesville—222 NE 1st Street, Gainesville, FL 32601

Ocala—2347 SE 17th Street, Ocala, FL 34471

Orlando—507 N New York Ave., Suite 200, Winter Park, FL 32789

Sarasota—5001 Lakewood Ranch Blvd., Suite 101, Sarasota, FL 34240

Tallahassee—443 College Avenue, Tallahassee, FL 32301

Tampa—1408 N Westshore Blvd., Suite 502, Tampa, FL 33607

Barbara Boyd, CPA—Gainesville
Rachel A. Clements-Adcock, CPA—Gainesville
David A. Gaitanis, CPA—Gainesville
Laura L. Hathaway, CPA—Orlando
Michael R. Heald, CPA—Orlando

David Lee, CPA—Orlando
Steven T. Lee, CPA—Ocala
Tiffany K. Mangold, CPA—Sarasota
Lisa M. Marousky, CPA—Gainesville
Helen Y. Painter, CPA—Ocala
James W. Patray, III, CPA—Gainesville

Andrew R. Spahn, CPA—Ocala
Ryan M. Tucker, CPA—Tallahassee
Timothy M. Westgate, CPA—Ocala
Robert E. White, CPA—Tampa
Ronald D. Whitesides, CPA—Gainesville

- c. State whether general or limited partnership: Limited
4. If Proposer is other than an individual, corporation, or partnership, describe the organization and give the name and address of principals:
N/A
5. If Proposer is operating under Fictitious Name, submit evidence of compliance with Florida Fictitious Name Statute Purvis Gray
6. How many years has your organization been in business under its present business name? 78
a. Under what former names has your business operated? N/A
7. Indicate registration, license numbers or certificate numbers for the business or professions, which are the subject of this proposal. Please attach certificate of competency and/or state registration.
License # AD0041478 AICPA Reference # 1783188 and FICPA Member # 02004618
8. Litigation/Judgments/ Settlements/ Debarments/ Suspensions:
Submit information on any pending litigation and any judgments and settlements of court cases relative to providing Auditing Services that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government during the last five (5) years.
None
9. Have you ever failed to complete any work awarded to you? If so, state when, where and why?
No
10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).
See Individual Resumes beginning on page 12
11. State the name of the individual who will have personal management of the work:
Helen Y. Painter, CPA, Partner
12. State the name and address of attorney, if any, for the business of the Proposer:
N/A

13. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposers business and indicate the percentage owned of each such business and/or individual:

N/A

14. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer:

N/A

15. List the following information concerning all Proposer's contracts in progress as of the date of submission and completed projects over the last five (5) years. (In case of any co-venture, list the information for all co-ventures.)

<u>Name of Project</u>	<u>Owner</u>	<u>Total Contract Value</u>	<u>Contracted Date of Completion</u>	<u>% of Completion to Date</u>
------------------------	--------------	-----------------------------	--------------------------------------	--------------------------------

We have provided a listing of similar audit clients that can be found beginning on page 26.

16. Do you have a complete set of documents, including drawings and addenda (if applicable)? N/A
Yes ☐ No ☐

17. Bank References:

<u>Bank</u>	<u>Address/City/State/Zip</u>	<u>Telephone</u>
Truist	3500 E. Silver Springs Blvd. Ocala, FL 34470	Diane Donegan, Assistant VP
		352.264.2077

18. Attach a financial statement including Proposer's latest balance sheet and income statement showing the following items: (Provide only if requested and top (3) three in selection) We will provide this information, if selected in top 3.

- Current Assets (e.g. cash, joint venture accounts, accounts receivable, notes, receivable, accrued income, deposits, materials, real estate, stock and bonds, equipment, furniture and fixtures, inventory, and prepaid expenses)
- Net Fixed Assets
- Other Assets
- Current Liabilities (e.g. accounts payable, notes payable, accrued expenses, provision for income taxes, advances, accrued salaries, real estate encumbrances and accrued payroll taxes)
- Other Liabilities (e.g. capital, capital stock, authorized and outstanding shares par values, earned surplus, and retained earnings)

19. State the name of the firm preparing the financial statement and date thereof:

20. Is the financial statement for the identical organization named on page one? Yes ☐ No ☐

21. If not, explain the relationship and financial responsibility of the organization whose financial statement is provided (e.g. parent-subsidiary).

22. Are you Certified? Yes ☒ No ☐ If Yes, ATTACH A COPY OF CERTIFICATION
Are you Licensed? Yes ☒ No ☐ If Yes, ATTACH A COPY OF LICENSE

23. Do you have the required insurance coverage set forth in the RFP?
Yes ☒ No ☐ If Yes, ATTACH A COPY OF INSURANCE CERTIFICATES

24. Has your company or you personally ever declared bankruptcy?
Yes ☐ No ☒ If Yes, explain: _____

25. Have you ever received a contract or a purchase order from the City of Inverness or other governmental entity? Yes ☐ No ☒

26. If yes, explain (date, service/project, bid title, etc.) _____

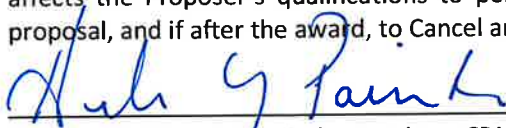
27. Have you ever received a complaint on a contract or bid awarded to you by any governmental entity?

Yes ☐ No ☒ If yes, explain: _____

28. Have you ever been debarred or suspended from doing business with any governmental entity?

Yes ☐ No ☒ If yes, explain: _____

The Proposer acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by City in awarding the contract and such information is warranted by Proposer to be true. The discovery of any omission or misstatement that materially affects the Proposer's qualifications to perform under the contract shall cause the City to reject the proposal, and if after the award, to Cancel and terminate the award and/or contract.



Proposer's Signature Helen Y. Painter, CPA, Partner

September 17, 2024

Date

STATE OF FLORIDA)
COUNTY OF MARION)

I, the undersigned, being first duly sworn, do hereby state under oath and under penalty of perjury that the following facts are true:

1. I am over the age of 18 and am a resident of the State of Florida.
2. I am the Partner (title) of Purvis, Gray and Company, LLP and I certify that I have the authority to make the representations set forth within this Affidavit.
3. Purvis, Gray and Company, LLP intends to enter into an agreement with the City of Inverness to provide the services detailed in RFP # 2024-01-FIN.
4. The fulfillment of the Background Check requirement has been conducted through State, National and Sexual Offender/Predator criminal history record databases.
5. I hereby certify I shall at my expense obtain a criminal background check for each employee, contractor, or subcontractor or sub-consultant having access to city property prior to beginning the work and, depending on the contract's term, on an annual basis thereafter.
5. I further certify that I shall provide the contract administrator with a list of employees, contractors, or subcontractors or sub-consultants who will have access to City property which verifies that a criminal background check has been conducted and the results thereof. A list of such employees is set forth on Exhibit "A", attached hereto and made a part hereof.
6. I also certify that based upon the result of the criminal background check, no employee, contractor, nor subcontractor or sub-consultant who has been convicted of an offense or at the discretion of the City shall not be permitted to perform work under this contract in or on city property.

Executed this 17 day of September, 2024.

By

(Signature)

By

Helen Y. Painter, CPA, Partner

(Name and Title)

The foregoing was acknowledged before me this 17 day of September, 2024,
by Helen Y. Painter, CPA who is personally known to me or who has produced
_____ as identification and who did take an oath.

WITNESS my hand and official seal, this 17 day of September, 2024.

(NOTARY SEAL)



Stephanie D. McCoy

(Signature of person taking acknowledgment)

Stephanie D. McCoy

(Name of officer taking acknowledgment)

typed, printed or stamped

(Title or rank)

(Serial number, if any)

My commission expires: May 24, 2027



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/20/2024

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. 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

FAX (A/C, No): 352-505-2083

E-MAIL: heidi@mcgriffwilliams.com

ADDRESS:

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: General Star Indemnity

INSURER B: Technology Insurance Company

42376

INSURER C: Nationwide Insurance of FL

10948

INSURER D: Nationwide Mutual Insurance Co

23787

INSURER E:

INSURER F:

INSURED
Purvis Gray & Co., LLP and
Purvis Gray Tech. Group LLC
PO Box 141270
Gainesville FL 32614

PURVI-1

COVERAGES

CERTIFICATE NUMBER: 406850668

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
C	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☐ LOC ☐ OTHER:	Y	Y	ACBPB015925521854	5/31/2024	5/31/2025	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 \$
C	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY	Y		ACBPB015925521854	5/31/2024	5/31/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$	Y		ACPCU015925521854	5/31/2024	5/31/2025	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	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	N/A	TWC4419397	5/31/2024	5/31/2025	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	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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Firm Licenses



CONTRACT

THIS CONTRACT is entered into by and between the CITY OF INVERNESS (CITY), a municipal corporation and Mauldin & Jenkins, LLC Certified Public Accountants (CONTRACTOR), as follows

WITNESSETH:

WHEREAS, pursuant to RFP # 2024-01-FIN (the RFP) the City accepted competitive proposals for Independent Auditing Services (the Services); and

WHEREAS, the Services are delineated in the RFP; and

WHEREAS, this Contract, the RFP and the CONTRACTOR's Response constitute the entire Contract and describes the Services; and

WHEREAS, after evaluation of all relevant factors by the audit selection committee, consisting of City Council of Inverness Florida, the CITY has determined that the best proposal was submitted by CONTRACTOR and that CONTRACTOR has the necessary resources, experience and ability to perform the contract at a competitive price; and

WHEREAS, the CITY has awarded the Contract to CONTRACTOR for the Services on October 15, 2024;

WHEREAS, the purpose of this Contract is to implement the RFP and the acceptance of CONTRACTOR's proposal in a binding Contract which contains the terms required in the RFP and the CONTRACTOR's response, except as specifically modified herein.

NOW THEREFORE, be it agreed by and between the parties as follows:

ARTICLE I

INTRODUCTION AND SCOPE OF SERVICES

1.1 The above referenced Whereas clauses are true and correct and made a part hereof.

1.2 This Contract, the RFP, attached hereto as Exhibit A, together with the response to the RFP of CONTRACTOR, attached hereto as Exhibit B, shall constitute the entire Contract, except to the extent specifically modified on Exhibit C Additional Terms and Conditions (if no modifications, Exhibit C shall be left blank). The parties agree that the Scope of Services as defined in the RFP is a description of CONTRACTOR's obligations and responsibilities and is deemed to include preliminary considerations and prerequisites, and all labor, materials, equipment, and tasks which are such an inseparable

part of the work described that exclusion would render performance by CONTRACTOR impractical, illogical, or unconscionable. The CITY Manager shall appoint a Contract Administrator to act on behalf of the CITY with respect to this Contract.

1.3 Except as specifically modified herein, CONTRACTOR shall be bound by the terms and conditions and prices as set forth in the RFP and the CONTRACTOR'S Response to the RFP. When the terms and conditions of this Contract may be read as consistent with the RFP, then and in that respect, the terms of both the RFP and this Contract shall be read as being consistent and shall be binding on both parties. Where terms and conditions of this Contract contradict anything as set forth in the RFP or the response to the RFP, then the terms and conditions of this Contract shall be binding and in full force and effect to the extent of any inconsistency.

1.4 This is a non-exclusive contract. The CITY may, in its sole and absolute discretion, utilize other parties to provide any of the services listed in the RFP, or any aspect of the Services if the CITY deems it to be in the best interest of the CITY.

1.5 CONTRACTOR acknowledges and agrees that the Contract Administrator has no authority to make changes that would increase, decrease, or otherwise modify the Scope of Services to be provided under this Contract.

ARTICLE 2

TERM AND TIME OF PERFORMANCE

2.1 The initial Contract term shall commence upon final execution of the Contract by the CITY. The contract shall cover auditing services for three (3) fiscal years, beginning with audit of Fiscal Year 2024. The CITY reserves the right to extend the Contract for (2) additional one (1) fiscal year term(s) providing all terms conditions and specifications remain the same, both parties agree to the extension, and such extension is approved by the CITY. The CONTRACTOR shall be compensated for the service at the rate in effect when this extension clause is invoked by the CITY.

2.2 Time shall be deemed to be of the essence in performing the duties, obligations and responsibilities required by this Contract.

ARTICLE 3

COMPENSATION

3.1 CITY agrees to pay CONTRACTOR, in the manner specified herein, the amounts set forth in CONTRACTOR's Response for work actually performed and completed pursuant to this Contract, which amount shall be accepted by CONTRACTOR as full compensation for all such work. It is acknowledged and agreed by CONTRACTOR that this amount is the maximum payable and constitutes a limitation upon CITY's obligation to compensate CONTRACTOR for its services related to this Contract. This amount, however, does not constitute a limitation, of any sort, upon CONTRACTOR's obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services. No amount shall be paid to CONTRACTOR to reimburse its expenses.

3.2 CONTRACTOR may submit invoices for compensation no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except for the final invoice which must be received no later than sixty (60) days after this Contract expires. Invoices shall designate the nature of the services performed and/or the expenses incurred and may be in form as determined by the CITY and shall have sufficient detail to demonstrate compliance with the contract and to enable the City to determine the work accomplished and proper compensation due.

3.3 CITY shall pay CONTRACTOR within thirty (30) calendar days of receipt of CONTRACTOR's proper invoice. To be deemed proper, all invoices must comply with the requirements set forth in this Contract and must be submitted on the form and pursuant to instructions prescribed by the Contract Administrator. Payment may be withheld for failure of CONTRACTOR to comply with any term, condition, or requirement of this Contract.

3.4 Notwithstanding any provision of this Contract to the contrary, CITY may withhold, in whole or in part, payment to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to the Contract Administrator or failure to comply with this Contract. The amount withheld shall not be subject to payment of interest by CITY.

ARTICLE 4

INDEMNIFICATION

CONTRACTOR shall at all times hereafter indemnify, hold harmless and, at the CITY Attorney's option, defend or pay for an attorney selected by the CITY Attorney to defend CITY, its officers, agents, servants, and employees from and against any and all causes of action, demands, claims, losses, liabilities and expenditures of any kind, including attorney fees, court costs, and expenses, caused or alleged to be caused by intentional or negligent act of, or omission of, CONTRACTOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Contract including, without limitation, any and all claims, losses, liabilities, expenditures, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. In the event any lawsuit or other proceeding is brought against CITY by reason of any such claim, cause of action or demand, CONTRACTOR shall, upon written notice from CITY, resist and defend such lawsuit or proceeding by counsel satisfactory to CITY or, at CITY's option, pay for an attorney selected by CITY Attorney to defend CITY. The provisions and obligations of this section shall survive the expiration or earlier termination of this Contract. To the extent considered necessary by the Contract Administrator and the CITY Attorney, any sums due CONTRACTOR under this Contract may be retained by CITY until all of CITY's claims for indemnification pursuant to this Contract have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by CITY.

Nothing herein shall be deemed a waiver or limitation on CITY'S sovereign immunity or any limitations on CITY liability in any state statute or as otherwise provided by law.

ARTICLE

5

INSURANCE

CONTRACTOR shall provide the insurance to the extent required in the RFP. Evidence of said insurance shall be provided within ten (10) days of execution of this Contract or prior to the commencement of any work, whichever event occurs first.

ARTICLE

6

TERMINATION OR SUSPENSION

6.1 This Contract may be terminated for convenience by the CITY. Termination for convenience by the CITY shall be effective on the termination date stated in written notice provided by CITY, which termination date shall be not less than thirty (30) days after the date of such written notice. This Contract may also be terminated by the CITY Council upon such notice as the CITY Council deems appropriate under the circumstances in the event the CITY Council determines that termination is necessary to protect the public health or safety. The parties agree that if CITY erroneously, improperly or unjustifiably terminates for cause, such termination shall be

deemed a termination for convenience, which shall be effective thirty (30) days after such notice of termination for cause is provided.

6.2 This Contract may be terminated for cause for reasons including, but not limited to, CONTRACTOR's repeated (whether negligent or intentional) submission for payment of false or incorrect bills or invoices, failure to suitably perform the work; or failure to continuously perform the work in a manner calculated to meet or accomplish the objectives as set forth in this Contract.

6.3 Notice of termination shall be provided in accordance with the "NOTICES" section of this Contract except that notice of termination by the CITY Council, which the CITY Council deems necessary to protect the public health, safety, or welfare may be verbal notice that shall be promptly confirmed in writing in accordance with the "NOTICES" section of this Contract.

6.4 In the event this Contract is terminated for convenience, CONTRACTOR shall be paid for any services properly performed under the Contract through the termination date specified in the written notice of termination. CONTRACTOR acknowledges and agrees that it has received good, valuable and sufficient consideration from CITY, the receipt and adequacy of which are, hereby acknowledged by CONTRACTOR, for CITY's right to terminate this Contract for convenience.

6.5 In the event this Contract is terminated for any reason, any amounts due CONTRACTOR shall be withheld by CITY until all documents are provided to CITY pursuant to Section 8.1 of Article 8.

6.6 Should at any time during the term of this Contract, including any option terms, the CONTRACTOR is in violation of any of the terms and conditions of this Contract, the CITY shall have the right to suspend the CONTRACTOR until the violation is resolved to the satisfaction of the CITY. If the violation is not promptly resolved or is of such serious nature that the CITY determines that suspension is not adequate, the CITY reserves the right to terminate for cause.

6.7 In the event a CONTRACTOR is terminated, the CITY may assign the Contract to another CONTRACTOR, or seek a new CONTRACTOR, until the Contract is re-let, or until the end of the Contract term then in effect, at its sole option and shall reserve all legal remedies for damages and other relief.

ARTICLE

7

EEO AND ADA COMPLIANCE

7.1 CONTRACTOR shall not unlawfully discriminate on the basis of race, color, national origin, sex, religion, age, political affiliation or disability in the performance of this Contract, the solicitation for or purchase of goods or services relating to this Contract, or in subcontracting work in the performance of this Contract. CONTRACTOR shall include the foregoing or similar language in its contracts with any subcontractors or sub-consultants, except that any project assisted by the U.S. Department of Transportation funds shall comply with the non-discrimination

requirements in 49 C.F.R. Parts 23 and 26, as amended. Failure to comply with the foregoing requirements is a material breach of this Contract, which may result in the termination of this Contract or such other remedy as CITY deems appropriate.

7.2 CONTRACTOR shall not unlawfully discriminate against any person in its operations and activities or in its use or expenditure of funds in fulfilling its obligations under this Contract. CONTRACTOR shall affirmatively comply with all applicable provisions of the Americans with Disabilities Act (ADA) in the course of providing any services funded by CITY, including Titles I and II of the ADA (regarding nondiscrimination on the basis of disability), and all applicable regulations, guidelines, and standards. In addition, CONTRACTOR shall take affirmative steps to ensure nondiscrimination in employment against disabled persons.

ARTICLE

8

MISCELLANEOUS

8.1 RIGHTS IN DOCUMENTS AND WORK

Any and all reports, photographs, surveys, and other data and documents provided or created in connection with this Contract are and shall remain the property of CITY; and, the copyrighted item(s) indefinitely, to prepare derivative works, and to make and distribute copies to the public. In the event of termination of this Contract, any reports, photographs, surveys, and other data and documents prepared by CONTRACTOR, whether finished or unfinished, shall become the property of CITY and shall be delivered by CONTRACTOR to the Contract Administrator within seven (7) days of termination of this Contract by either party. Any compensation due to CONTRACTOR shall be withheld until all documents are received as provided herein.

8.2 AUDIT RIGHT AND RETENTION OF RECORDS

CITY shall have the right to audit the books, records, and accounts of CONTRACTOR and its subcontractors that are related to this Project. CONTRACTOR and its subcontractors shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project. All books, records, and accounts of CONTRACTOR and its subcontractors shall be kept in written form, or in a form capable of conversion into written form within a reasonable time, and upon request to do so, CONTRACTOR or its subcontractor, as applicable, shall make same available at no cost to CITY in written form.

CONTRACTOR and its subcontractors shall preserve and make available, at reasonable times for examination and audit by CITY, all financial records, supporting documents, statistical records, and any other documents pertinent to this Contract for the required retention period of the Florida Public Records Act, Chapter 119, Florida Statutes, as may be amended from time to time, if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Contract. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If

the Florida Public Records Act is determined by CITY to be applicable to CONTRACTOR's and its subcontractors' records, CONTRACTOR and its subcontractors shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by CONTRACTOR or its subcontractors. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for CITY's disallowance and recovery of any payment upon such entry.

CONTRACTOR shall comply with all public records laws in accordance with Chapter 119, Fla. Stat. In accordance with state law, CONTRACTOR agrees to:

- Keep and maintain all records that ordinarily and necessarily would be required by the City to perform the service.
- Provide the public with access to public records on the same terms and conditioned that the City would provide for the records and at a cost that does not exceed the cost provided in Chapter 119, Fla. Stat. or as otherwise provided by law.
- Ensure the public records that are exempt or confidential and exempt from public records disclosure are not disclosed except as authorized by law.
- Meet all requirements for retaining public records and transfer, at no cost, to the City all records in possession of the Contractor at the termination of the contract that are non-exempt from public records disclosure requirements. All records stored electronically must be provided to the City in a format that is compatible with the information technology systems to the City. All records shall be transferred to the City prior to final payment being made to the CONTRACTOR.
- If CONTRACTOR does not comply with this section, the City shall enforce the contract in accordance with the contract and may unilaterally cancel this contract in accordance with state law.

CONTRACTOR shall, by written contract, require its subcontractors to agree to the requirements and obligations of this Section 8.2.

8.3 COMPLAINTS AND DISPUTES:

All complaints concerning misconduct on the part of the CONTRACTOR or disputes between CITY staff and the CONTRACTOR are referred to the CITY Manager or his/her designee, who shall conduct investigations and inquiries, including discussions with the CONTRACTOR and involved staff. The determinations of the CITY Manager or designee shall be binding upon the parties, and failure of the CONTRACTOR to follow any such determination could be considered a material breach and subject the CONTRACTOR to termination for cause. The CONTRACTOR agrees that any complaints received by the CITY concerning misconduct on the part of the CONTRACTOR, such as excessive charges, poor business practices etc., will be referred to the Office of the CITY Manager for appropriate action. The CONTRACTOR agrees to make any complaints concerning the CITY available to the Office of the CITY Manager for action as required.

8.4 PUBLIC ENTITY CRIME ACT

CONTRACTOR represents that the execution of this Contract will not violate the Public

Entity Crime Act, Section 287.133, Florida Statutes, as may be amended from time to time, which essentially provides that a person or affiliate who is a contractor, consultant, or other provider and who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to CITY, may not submit a bid on a contract with CITY for the construction or repair of a public building or public work, may not submit bids on leases of real property to CITY, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with CITY, and may not transact any business with CITY in excess of the threshold amount provided in Section 287.017, Florida Statutes, as may be amended from time to time, for category two purchases for a period of 36 months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Contract and recovery of all monies paid by CITY pursuant to this Contract, and may result in debarment from CITY's competitive procurement activities.

In addition to the foregoing, CONTRACTOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether CONTRACTOR has been placed on the convicted vendor list.

8.5 INDEPENDENT CONTRACTOR

CONTRACTOR is an independent contractor under this Contract. Services provided by CONTRACTOR pursuant to this Contract shall be subject to the supervision of CONTRACTOR. In providing such services, neither CONTRACTOR nor its agents shall act as officers, employees, or agents of CITY. No partnership, joint venture, or other joint relationship is created hereby. CITY does not extend to CONTRACTOR or CONTRACTOR's agents any authority of any kind to bind CITY in any respect whatsoever. CONTRACTOR IS BEING HIRED FOR ITS TRAINING, EDUCATION, AND EXPERIENCE AND WILL NOT BE TRAINED BY THE CITY. THE CONTRACTOR SHALL PROVIDE ITS SERVICES BASED ON ITS TRAINING AND EXPERIENCE AND SHALL DETERMINE THE APPROPRIATE AND PROFESSIONAL MANNER IN WHICH TO PROVIDE THE SERVICES PROVIDED FOR HEREIN.

In providing the services, CONTRACTOR shall determine the employees and subcontractors necessary to provide the services and shall be responsible for their supervision. CONTRACTOR shall be entitled to no CITY employment benefits of any kind whatsoever.

8.6 THIRD PARTY BENEFICIARIES

Neither CONTRACTOR nor CITY intends to directly or substantially benefit a third party by this Contract. Therefore, the parties agree that there are no third party beneficiaries to this Contract and that no third party shall be entitled to assert a right or claim against either of them based upon this Contract.

8.7 NOTICES

Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail, postage prepaid, return receipt requested, or sent by commercial express carrier with acknowledgement of delivery, or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided in this section. For the present, the parties designate the following:

FOR CITY:

Eric C. Williams, City Manager
Inverness Government Center
212 W. Main Street
Inverness, Florida 33450

FOR CONTRACTOR:

Wade Sansbury, Partner
Mauldin & Jenkins, LLC
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205

8.8 ASSIGNMENT AND PERFORMANCE

Neither this Contract nor any right or interest herein shall be assigned, transferred, or encumbered without the written consent of the other party. CITY may terminate this Contract, effective immediately, if there is any assignment, or attempted assignment, transfer, or encumbrance, by CONTRACTOR of this Contract or any right or interest herein without CITY's written consent.

CONTRACTOR represents that each person who will render services pursuant to this Contract is duly qualified to perform such services by all appropriate governmental authorities, where required, and that each such person is reasonably experienced and skilled in the area(s) for which he or she will render his or her services.

CONTRACTOR shall perform its duties, obligations, and services under this Contract in a skillful and respectable manner. The quality of CONTRACTOR's performance and all interim and final product(s) provided to or on behalf of CITY shall be comparable to the best local and national standards.

8.9 CONFLICTS

Neither CONTRACTOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with CONTRACTOR's loyal and conscientious exercise of judgment and care related to its performance under this Contract.

CONTRACTOR further agrees that none of its officers or employees shall, during the term of this Contract, serve as an expert witness against CITY in any legal or administrative proceeding in which he, she, or CONTRACTOR is not a party, unless compelled by court process. Further, CONTRACTOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of CITY in connection with any such pending or threatened legal or administrative proceeding unless compelled by court process. The limitations of this section shall not preclude CONTRACTOR or any persons in any way from representing themselves, including giving expert testimony in support thereof, in any action or in any administrative or legal proceeding.

In the event CONTRACTOR is permitted pursuant to this Contract to utilize subcontractors to perform any services required by this Contract, CONTRACTOR agrees to require such subcontractors, by written contract, to comply with the provisions of this section to the same extent as CONTRACTOR.

8.10 MATERIALITY AND WAIVER OF BREACH

CITY and CONTRACTOR agree that each requirement, duty, and obligation set forth herein was bargained for at arms-length and is agreed to by the parties in exchange for quid pro quo, that each is substantial and important to the formation of this Contract and that each is, therefore, a material term hereof.

CITY's failure to enforce any provision of this Contract shall not be deemed a waiver of such provision or modification of this Contract. A waiver of any breach of a provision of this Contract shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Contract.

8.11 COMPLIANCE WITH LAWS

CONTRACTOR shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Contract.

8.12 SEVERANCE

In the event a portion of this Contract is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless CITY or CONTRACTOR elects to terminate this Contract. An election to terminate this Contract based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

8.13 JOINT PREPARATION

Each party and its counsel have participated fully in the review and revision of this Contract and acknowledge that the preparation of this Contract has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other. The language in this Contract shall be

interpreted as to its fair meaning and not strictly for or against any party.

8.14 JURISDICTION, VENUE, WAIVER OF JURY TRIAL

This Contract shall be interpreted and construed in accordance with and governed by the laws of the state of Florida. All parties agree and accept that jurisdiction of any controversies or legal problems arising out of this Contract, and any action involving the enforcement or interpretation of any rights hereunder, shall be exclusively in the state courts of the Fifth Judicial Circuit in Citrus County, Florida, and venue for litigation arising out of this Contract shall be exclusively in such state courts, forsaking any other jurisdiction which either party may claim by virtue of its residency or other jurisdictional device.

BY ENTERING INTO THIS CONTRACT, CONTRACTOR AND CITY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS CONTRACT.

8.15 AMENDMENTS

No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Contract and executed by the CITY and CONTRACTOR or others delegated authority to or otherwise authorized to execute same on their behalf.

8.16 PRIOR CONTRACTS

This document represents the final and complete understanding of the parties and incorporates or supersedes all prior negotiations, correspondence, conversations, Contracts, and understandings applicable to the matters contained herein. The parties agree that there is no commitment, Contract, or understanding concerning the subject matter of this Contract that is not contained in this written document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representation or Contract, whether oral or written.

8.17 INCORPORATION BY REFERENCE

The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The ITB, Exhibit "A", the CONTRACTOR'S Response, Exhibit "B", and the attached Exhibits are incorporated into and made a part of this Contract.

8.18 REPRESENTATION OF AUTHORITY

Each individual executing this Contract on behalf of a party hereto hereby represents and warrants that he or she is, on the date he or she signs this Contract, duly authorized by all necessary and appropriate action to execute this Contract on behalf of such party and does so with full legal authority.

8.19 MULTIPLE ORIGINALS

Multiple copies of this Contract may be executed by all parties, each of which, bearing original signatures, shall have the force and effect of an original document.

IN WITNESS WHEREOF the parties have caused these presents to be executed.

CITY OF INVERNESS

By: _____
Jacquie Hepfer, COUNCIL PRESIDENT

Date: _____

ATTEST:

Susan Jackson, CITY CLERK

CONTRACTOR

By: _____

Title: _____

Date: _____

WITNESS:

Printed Name: _____

Date: _____

EXHIBIT "A"
Request for Proposals - Auditing Services
RFP # 2024-01-FIN

EXHIBIT “B”
Contractor’s Response to
Request for Proposals - Auditing Services
RFP # 2024-01-FIN

Agenda Memorandum - *City of Inverness*

October 15, 2024

TO: Elected Officials
FROM: Eric Williams, City Manager
SUBJECT: Florida Senior Games
CC: Frank Calascione, Assistant City Manager, Susan Jackson, City Clerk, Woody Worley, Parks & Recreation Director

Enclosures:

The Senior Games first started in Sanford, Florida in 1974. In 1988, the State of Florida appointed a committee to investigate the status of the Senior Games movement in the state and determine its course to follow. At that point, it was determined it was the right time to bring all the existing Local Senior Games together. By combining them would best serve the needs of seniors and provide an opportunity to standardize all the Games. In 1992, the first Florida Senior Games State Championship was held in Bradenton. Over the years, the Senior Games has continued to grow and bring together this particular age group. In 2023, there were over 3,000 athletes competing in the games.

The Senior Games encourage and promotes healthy lifestyles for Florida Seniors, provides Florida Seniors with the opportunity to compete at the local, state, and national levels, as well as provides all senior citizens of Florida with an affordable and quality multi-sport festival they can call their own. In 2025, the City of Inverness has an opportunity to introduce and host a series qualifier Senior Games event in the path to compete at the State level. The City of Inverness would partner with the local Department of Health, as well as other local businesses to be able to host such an event. The Inverness Senior Games would be held in the month of February 2025 and consist of approximately 7–8 events to start. The events would take place at Liberty Park, Wallace Brooks Park, Whispering Pines Park, along with other locations, in order to host events such as bowling, archery, and golf.

The costs for the hosting of this event would be approximately \$5000 which has been appropriated in the current budget. The aforementioned costs would be offset by grants and entry fees.

Recommended Action:

1. Motion and second to approve the City of Inverness hosting the 2025 Florida Senior Games Series Qualifier in February and authorize the City Manager to execute any documents to proceed
2. Deliberate the matter
3. Vote the matter

If you wish to discuss this further, please contact me at your convenience.

Eric C. Williams

Agenda Memorandum - ***City of Inverness***

October 15, 2024

TO: Elected Officials

FROM:

SUBJECT: Project / Program Updates

- Hurricane Milton
- Florida Assistance to Fire Fighters Grant Award
- Small Town Saturday Night
- Veteran's Day Parade
- Other

CC:

Enclosures:
