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COMMISSION MEETING
CITY OF ST. PETE BEACH

155 Corey Avenue
St. Pete Beach, FL 33706

Tuesday, June 28, 2016
6:00 PM

Call to Order
Pledge of Allegiance
Invocation
Roll Call

REGULAR MEETING

1. **Presentations** - Presentations shall be limited to 5 minutes for non-city government related items.
   a. **Presentation by Pinellas County on the Jetty Project.**

2. **Changes to the Agenda** - Any agenda items to be added, moved, or deleted will be addressed at this time. Added items will be assigned agenda item numbers and moved items should remain with the same item numbers. Notation will be made that those items will be taken out of order. Consent items may be removed for discussion, changes, and/or anticipation of a non-unanimous vote and considered separately on the request of anyone on the Commission or by a majority vote of the City Commission upon request of an audience member.

3. **Audience Comments** - Comments shall be limited to 3 minutes per person to issues not on the agenda, 21 minutes in total.

4. **Consent**
   a. **Approval of minutes for the following City Commission meetings: April 12, 2016 regular meeting and April 22, 2016 special meeting.**
   b. **Approval of Thomas Gonzalez of the firm Thompson, Sizemore, Gonzalez & Hearing for legal representation in matters involving employment and labor relations.**
   c. **Sunstar CPR Training Site Agreement**

5. **Action Items**
   a. **Adoption of Pay Plan for MAPS (Management, Administrative, Professional and Supervisory) and CWA employees**
   b. **Authorization for the City Manager to enter into an agreement for Auditing Services**
   c. **Authorize the City Manager to enter into Purchasing Agreements with Cribb Philbeck Weaver Group, Inc. (CPWG) for $101,797 for renovations to the Warren Webster Building.**
   d. **Conditional use approval for case number 2016-0034, an existing tiki hut with a variance to the maximum size of the hut and type of activity allowed in the hut and variances associated with the hut, on the beach adjacent to the Coral Reef at 5800 Gulf Boulevard.**
   e. **Conditional use approval for case number 2016-0035, an existing tiki hut with a variance to the maximum size of the hut and type of activity allowed in the hut and variances associated with the hut, on the beach adjacent to the Coral Reef at 5800 Gulf Boulevard.**

6. **Ordinances**
   a. **Ordinance 2016-11 enacting CPA 01-16, Final Reading and Public Hearing, relating to amendments to the Transportation Element of the City of St. Pete Beach Comprehensive Plan.**

7. **Resolutions – No items submitted at this time.**

8. **Items for Discussion – No items submitted at this time.**

9. **Audience Comments 2** - Comments shall be limited to 3 minutes per person to issues not on the agenda, 21 minutes in total.

10. **City Clerk, City Manager, City Attorney and City Commission Reports**

11. **Recognition of Mayor Lowe's service to the City**

12. **Review of procedures for filling empty Commission seats.**

13. **Adjournment**

APPEAL: If a person decides to appeal any decision made at this meeting, he/she will need a record of the proceeding and, for such purpose, will need to ensure that a verbatim recording of the meeting is made that includes the testimony and evidence on which to base the appeal. (Florida Statute 286.0105) The City does not furnish verbatim transcripts. Interested parties should make the necessary arrangements for verbatim transcripts.

AMERICANS WITH DISABILITIES ACT: In accordance with the Americans with Disabilities Act and Florida Statutes, Chapter 286.26, persons needing special accommodations to participate in a meeting should contact City Hall at (727) 367-2735 no later than four (4) days prior to the meeting for assistance.

The public is cordially invited to attend this meeting.
All agenda material is available for review at City Hall.

CITY COMMISSION MEETING

MINUTES

APRIL 12, 2016

6:00 P.M.

CALL TO ORDER

Mayor Lowe called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE

INVOCATION

PRESENT:

Maria Lowe, Mayor
Rick Falkenstein, Commissioner
Terri Finnerty, Commissioner
Ward Friszolowski, Commissioner
Melinda Pletcher, Commissioner

ALSO PRESENT:

Wayne Saunders, City Manager
Andrew Dickman, City Attorney
Rebecca C. Haynes, City Clerk
Jennifer Bryla, Community Development Director
Elaine Edmunds, Administrative Services Director
Phyllis Ruscella, Library Administrator

1. <u>Presentations</u>

a. Presentation on the upcoming sea turtle nesting season - Joe Widlansky and Bruno Falkenstein of Sea Turtle Trackers, Inc.

Last year's turtle season brought 95 nests to the beach with 104 volunteers overseeing the nests. St. Pete Beach recorded 13.5 nests per mile, making it the densest nesting area along the beachfront property.

Mr. Falkenstein and Mr. Widlansky requested everybody to remain mindful of lighting restrictions.

b. Presentation by Commissioner Cookie Kennedy, City of Indian Rocks Beach

Commissioner Kennedy reviewed the top priorities for the Metropolitan Planning Organization-Pinellas Planning Council. Ms. Kennedy invited community members to participate in a visioning session in regard to improving beach accesses scheduled for May 3rd at Madeira Beach City Hall.

c. Presentation by Mr. Jim Parent, Robotics Program

Mr. Parent presented the 2016 Robotics Team's status and their trip to Detroit, Michigan to attend the RoboFest World Championship competition on May 13 to May 14, 2016. He requested assistance with advertising and funding for the international event.

2. Changes to the Agenda

Vice Mayor Finnerty requested to move Items 6(c) and (d) to immediately follow Item 4, Election of Vice Mayor.

3. Audience Comments

Phyllis Ruscella, Library Administrator, thanked the organizers of the Annual Fish Broil for the generous donation of $500 to the Library renovation fund.

Deborah Schechner, Boca Ciega Isle Drive, spoke in support of the Library and attending the visioning session noted by Commissioner Kennedy.

Bill Drake, Blind Pass Road, thanked the City for removing the Australian pine trees at Boca Shores Condominiums.

4. Election of Vice Mayor

Vice Mayor Finnerty moved to elect Commissioner Falkenstein to serve as Vice Mayor of the City of St. Pete Beach. The motion was seconded by Commissioner Friszolowski.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

Items 6(c) and 6(d) were previously moved to act upon after Item 4.

5. Action Items (previously moved)

c. Conditional Use 2016-0008, authorization for a takeout only restaurant on the Plaza Beach Hotel property.

City Attorney Dickman noted that City Clerk Haynes previously distributed the steps to follow for a Quasi-Judicial proceeding and requested Commissioners state any ex-parte communication with the applicant.

Jennifer Bryla, Community Development Director, presented the City Administration Report and noted that the request was presented to the Technical Review Committee (TRC). Ms. Bryla reviewed the conditions requested by the TRC that were listed in the staff report.

Mr. Dickman requested that any audience member who considers him/herself a substantially affected party to step forward and state the reason.

Commissioner Finnerty and Vice Mayor Falkenstein replied that each had previous contact with the applicant.

<u>Jack Brock, agent for Darla Winger</u>, presented the Applicant Report by reviewing the information on the Conditional Use Permit for the Plaza Beach Hotel property.

<u>Bill Jacobs, Gulf Boulevard</u>, noted he considers himself a substantially affected party and spoke in opposition to the Conditional Use Application.

Mr. Brock answered several questions posed by Commissioners and Mr. Jacobs.

Mayor Lowe called for comments from substantially affected parties.

<u>Jeff Vaught, Gulf Boulevard</u>, spoke as a substantially affected party and concurred with Mr. Jacobs.

<u>Sue Girling, Gulf Boulevard</u>, spoke as a substantially affected party and commented on the public restroom provisions.

<u>Mac Greco, Gulf Boulevard</u>, spoke as a substantially affected party and in opposition to the Conditional Use Application.

<u>Kathleen Cochrane, Gulf Boulevard</u>, spoke as a substantially affected party and in support of the item.

Mr. Brock addressed issues raised by the substantially affected parties.

Mayor Lowe opened the Public Hearing.

<u>Penny Fox, Lido Drive</u>, spoke in opposition to the proposed Conditional Use Permit.

<u>Christine Vaught, Gulf Boulevard</u>, suggested removing the Tiki Hut Cart from the property when not in use.

Mayor Lowe closed the Public Hearing.

During the Cross Examination portion of the Quasi-Judicial hearing, Mr. Greco raised several questions on the review process and the steps taken by staff when reviewing the application.

Mr. Vaught asked about a non-conforming use.

Mr. Jacobs urged the Commission to review previous uses prior to approving the proposed Conditional Use Permit.

Mayor Lowe finalized the Quasi-Judicial hearing processed and called for Commission comments.

Ms. Bryla noted the following changes to the Conditional Use Application:

- Change “storm” to “tropical storm”
- Add directional signs for the public restrooms
- Establish hours of operation from 11:00 a.m. to 7:00 p.m.
- Allow for signage on the cart
- Conditional Use Permit be tied to property owner, not applicant
- Application can be revoked if conditions are not met

Commissioner Friszolowski moved to approve Conditional Use Permit #2016-0008, authorization for a take-out only restaurant on transient lodging property with conditions as listed and amended. The motion was seconded by Commissioner Finnerty.

Hearing no additional audience comments, Mayor Lowe called for the vote.

The motion was passed by a vote of 3-2, with Mayor Lowe and Commissioner Pletcher voting “no.”

d. Conditional Use 2016-0013, authorization for a deck adjacent to a take-out only restaurant.

Mayor Lowe requested that any audience member who considers him/herself a substantially affected party to step forward and state the reason.

Arlene Padone, Gulf Boulevard, stated her participation in the hearing as a Substantially Affected Party.

Community Development Director Bryla noted that a variance request accompanies the Conditional Use Permit application to build a 900 square foot deck to the east of the existing restaurant, Smiley’s Snack Shack. The variance is a request for a 20’ encroachment into the side setback in lieu of the required 25' setback. Ms. Bryla then listed the conditions of approval requested by the Technical Review Committee.

John Phillips, 8601 Gulf Boulevard, speaking as the agent for Smiley's Snack Shack, stated that his client agrees to the required conditions. Mr. Phillips noted that he is also an attorney.

City Attorney Dickman recommended the inclusion of a permit revocation if the restaurant is in violation of any conditions.

Arlene Padone, Gulf Boulevard, speaking as a Substantially Affected Party, asked questions in regard to directional lighting and signage for alcoholic beverages.

Mayor Lowe opened the public hearing. Upon hearing no comments, Mayor Lowe closed the public hearing.

> **Commissioner Pletcher moved to approve Item 6(d), Conditional Use Permit #2016-0013, with the conditions set forth by the Technical Review Committee and the additional conditions placed by Commission. The motion was seconded by Vice Mayor Falkenstein.**

There were no cross-examinations.

There were no closing arguments.

Mayor Lowe called for the vote.

> **The motion was unanimously approved by an individual roll call vote.**

6. Consent

a. Approval of the following City Commission minutes: February 2, 2016 Workshop; February 9, 2016 Regular Meeting; February 23, 2016 Introduction Meeting; February 23, 2016 Regular Meeting

b. Authorization for the City Manager to purchase work station furniture from Holmes & Brakel International for use in the renovated work area in the St. Pete Beach Public Library

c. Authorize the City Manager to sign a project order agreement with Kimley-Horn and Associates, Inc. for $18,820.00 to perform design engineering and consulting services for Lift Station #16 rehabilitation

d. Authorize the City Manager to enter into a Highway Landscape Reimbursement Memorandum of Agreement (HLRMOA) with Florida Department of Transportation (FDOT) in the amount of $96,800.00 for the

City's landscape installation within the right of way of State Road 699 (Blind Pass Road) from 82nd Avenue to Captiva Circle

City Manager Saunders reviewed the agenda items and recommended approval as submitted.

Commissioner Pletcher moved to approve Items 5(a), (b), (c) and (d) as submitted. The motion was seconded by Commissioner Friszolowski.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

7. <u>Action Items</u>

a. Approval by the City Commission for the Interlocal Agreement with Pinellas County concerning the Community Redevelopment District Tax Increment Financing District and governance structure and authorization to send to Pinellas County for execution

The Inter-Local Agreement (ILA) outlines the Tax Increment Financing structure as noted in the Community Redevelopment District Plan. The agreement corresponds with the CRA Plan previously approved by the City Commission. The ILA also stipulates the members and identifies the county and City' responsibilities.

Ms. Bryla requested the following change: Page 46, Section 3, Governance Structure, Paragraph A, change "City Commission" to "CRA Members."

Commissioner Finnerty moved to approve Item 6(a), approving the Interlocal Agreement with Pinellas County and authorize transmitting to the County for execution, as amended. The motion was seconded by Commissioner Friszolowski.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

b. Authorization for the transmittal of CPA 01-16 to the Department of Economic Opportunity and required reviewing entities

Mr. Saunders noted that the transmittal hearing is part of the process to the Comprehensive Plan amendment and will return an in ordinance format once the Department of Economic Opportunity representatives review the document.

Ms. Bryla further explained that Pinellas County is modifying their transportation element in its Comprehensive Plan to recognize and remove transportation concurrency and replace it with mobility measures. Approval from all municipalities in Pinellas County is requested by the County in order to remain consistent with the County-wide plan.

Commissioner Finnerty moved to approve Item 6(b), authorizing the CPA 01-16 to the Department of Economic Opportunity for interagency review. The motion was seconded by Commission Friszolowski.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

e. Appointments to the Barrier Islands Government Council (Big C), Florida League of Cities (FLC), Pinellas Mayors' Council (PMC), Pinellas County Flood Insurance Coalition (PCFIC), Suncoast League of Cities (SLC) and the Tampa Bay Regional Planning Council (TBRPC)

It was the consensus of the Commission to make the following appointments:

Big C:	Mayor Lowe, Representative Commissioner Finnerty, Alternate
FLC:	Commissioner Finnerty, Representative Commissioner Friszolowski, Alternate
PMC:	Mayor Lowe, Representative Vice Mayor Falkenstein, Alternate
PCFIC:	Commissioner Pletcher, Representative No Alternate
SLC:	Commissioner Finnerty, Representative Commissioner Pletcher, Alternate
TBRPC:	Vice Mayor Falkenstein, Representative Commissioner Friszolowski, Alternate

Commissioner Pletcher moved to approve the organization appointments as listed above. The motion was seconded by Commissioner Finnerty.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

f. Appointments to Advisory Boards and Committees

The newly elected/re-elected commissioners confirmed their appointees.

Commissioner Finnerty noted that her appointees will remain as currently listed.

Commissioner Friszolowski listed his appointees to the advisory boards as follows:

Beach Stewardship Committee:	Lynda Fontana
Board of Adjustment:	Paul Skipper
Finance & Budget Committee:	Joanne Melodayo
Historic Preservation Board:	Yann Weymouth
Library Advisory Committee:	Wendy Holmes
Planning Board:	Martin Lott
Recreation Advisory Committee:	Steve Stewart

g. Approval of the Employment Agreement for the Position of City Clerk

Commissioner Finnerty moved to approve Item 6(g), to approve the employment contract with Rebecca Haynes for the position of City Clerk, with the compensation increase set at 3% for now, retroactive to October 1, 2015. The motion was seconded by Vice Mayor Falkenstein.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

8. Ordinances

a. Ordinance 2016-04, Final Reading and Public Hearing amending the Code of Ordinances regarding traffic and vehicles

Community Development Director Bryla noted the change to Page 11, Section 3(v).

Commissioner Friszolowski moved to approve Item 7(a), upon final reading, Ordinance 2016-04, an ordinance of the City Commission of the City of St. Pete Beach, Florida, amending Chapter 82, Traffic and Vehicles, of the City of St. Pete Beach Code of Ordinances, by moving Section 82-236 from Division 4 of Article II, Specific Street Regulations, to Section 82-1, of Article I, in general, and clarifying the definition for "resident;" adding Section 82-2 of Article I establishing requirements of issuance of parking permits; amending Section 82-137, of Division 1 of Article III to designate new "C" permit restricted streets; amending Section 82-203 of Division 3 of Article III related to "A" and "B" and "E" parking permits for businesses and residents in Pass-A-Grille and on Beach Plaza; adding Section 82-244 and 82-245 to Division 4 of Article III establishing regulations for existing "D" residential parking permits and new "C" residential parking permit; amending the document entitled "Exhibit B" attached herein, increasing

the allowable number of parking permits for 1801 Gulf Way; providing missing letter designations for beach type of parking permit throughout the chapter; removing multiple references to the police department and replacing with the sheriff's department; correcting Scrivener's Errors; providing for amendment of the City parking maps; providing for severability; providing for the repeal of all ordinances in conflict herewith, to the extent of such conflict; and providing for an effective date, with the amendment to include moving verbiage on Page 11, Section 3, Sub-Section (v), "37th Avenue between Gulf Boulevard and El Centro" to Sub-Section 3(a). The motion was seconded by Commissioner Finnerty.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was approved 4-1 by an individual roll call vote, with Commissioner Pletcher voting "no."

9. Resolutions

a. Resolution 2016-03, Re-adoption of a Defined Contribution Plan for the City Employees, adopting the ICMA 401 Governmental Money Purchase Plan and Trust, providing for execution of Trust Agreement and all other necessary documents incidental to administration of the defined contribution plan.

City Manager Saunders explained that the re-adoption of the defined contribution plan is standard procedure.

Commissioner Finnerty moved to approve Item 8(a), Resolution 2016-03, a resolution of the City Commission of the City of St. Pete Beach, Florida, relating to the re-adoption of a Defined Contribution Retirement Plan for the city employees; adopting the ICMA 401 Governmental Money Purchase Plan and Trust; providing for execution of trust agreement and all other necessary documents incidental to administration of the defined contribution plan; providing for acknowledgement regarding assets; providing administration of the plan; providing for full force and effectiveness; providing for repeal of conflicting resolutions; and providing for an effective date. The motion was seconded by Commissioner Pletcher.

Hearing no audience comments, Mayor Lowe called for the vote.

The motion was unanimously approved by an individual roll call vote.

9. Items for Discussion

Mayor Lowe requested to add to a future agenda a discussion in regard to a policy for porta-johns, movable trailers and beach activities.

10. Audience Comments

There were no audience comments.

11. City Clerk, City Manager, City Attorney and City Commission Reports

City Clerk Haynes reported on the following item:

- On-going invitation to Commission Members to schedule one-on-one meetings

City Manager Saunders had no items to report.

City Attorney Dickman reported on the following items:

- Quasi-Judicial procedure update
- Board of County Commissioners in Walton County contemplated the employ of special counsel to review a customer-use doctrine on beaches
- Status of special counsel in regard to malpractice against Bryant, Miller and Olive

Commissioner Finnerty reported on the following items:

- Welcomed the National Commander for the American Legion
- Update on the former movie theatre on Corey Avenue
- Update on Corey Avenue lighting
- The City of South Pasadena has discontinued the use of red light cameras
- Groundbreaking ceremony for Mastery's Brewery
- Academy of Performing Arts will be opened by April 15, 2016

Vice Mayor Falkenstein reported on the following items:

- Community meeting will be held on April 25, 2016 at 7:00 p.m. at the Tradewinds Island Grand Resort in regard to a CUP request
- Status of water quality
- Status of crosswalks

Commissioner Friszolowski reported on the following items:

- Belle Vista Civic Association meeting will hold a neighborhood meeting on April 14th at Bill Corrotto Park
- Status of crosswalks

Commissioner Pletcher reported on the following items:

- Expressed appreciation for Commission and Staff support for the Beach Goes Pops celebration

Mayor Lowe reported on the following items:

- Expressed appreciation for Commission and Staff support for the Beach Goes Pops celebration

12. Adjournment

There being no further business to come before the Commission, the meeting was adjourned at 11:55 p.m.

Attest:

______________________________ ________________________________

Rebecca C. Haynes, City Clerk Maria Lowe, Mayor

Minutes approved on: ___________

CITY COMMISSION MEETING - SPECIAL

MINUTES

APRIL 22, 2016

9:00 A.M.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

PRESENT:

Maria Lowe, Mayor
Rick Falkenstein, Vice Mayor
Terri Finnerty, Commissioner
Ward Friszolowski, Commissioner
Melinda Pletcher, Commissioner

ALSO PRESENT:

Wayne Saunders, City Manager
Andrew Dickman, City Attorney
Mary Jo Murphy, Deputy City Clerk

1. Consideration and decision on Request to the Board of County Commissioners for the approval of the City of St. Pete Beach Community Redevelopment Area Plan (CRA) and Tax increment Financing (TIF)

City Manager Saunders gave a summary of the previous actions taken by the City Commission in regard to the Community Redevelopment Area Plan and Tax Increment Financing. City Manager Saunders stated that the Commission's decision today would be whether to move forward at this time with the items that are on the Board of County Commissioners' agenda.

At this time there was a general discussion among the Commission in regard to the CRA and TIF.

Vice Mayor Falkenstein made a motion to withdraw the City's request to the Board of County Commissioners for approval of the CRA and TIF until a later date, to be confirmed with the City and County Commissioners, to re-present. Commissioner Pletcher seconded the motion.

At this time, Chairman Friszolowski interjected and stated that he would like to have a time period included in the motion. City Manager Saunders commented he would hesitate to include a specific time frame. Chairman Friszolowski suggested a date certain of October.

At this time Vice Mayor Falkenstein amended his previous motion as follows:

> **Vice Mayor Falkenstein made a motion to withdraw the City's request to the Board of County Commissioners for approval of the CRA and TIF and to address no later than October 2016. The motion was seconded by Commissioner Friszolowski.**

Mayor Lowe asked for audience comments at this time.

Bill Pyle, 6600 Sunset Way, St. Pete Beach, speaking as a citizen, spoke in regard to the following: congratulated Mayor Lowe for her efforts of obtaining increased funding for St. Pete Beach, County funding or contributing to St. Pete Beach's sewer system, CRA's, blighted areas, the current library providing the possibility of a parking garage, Upham beach and the groins, Florida legislature, tourism and the development of St. Pete Beach.

Tom Rogers, President of Corey Avenue Business Association**,** spoke in support of the Commission working with the County in regard to the CRA, zoning, and incentives for developers.

Marvin Shavlan, 403 Gulf Way, thanked the Commission for their continued pursuit of the CRA.

Chairman Friszolowski asked the City Manager to research the following: downtown St. Petersburg has a number of CRA's, and the new pier is being funded by TIF funding.

Mayor Lowe asked for further audience comments. There were no audience comments.

Hearing no further audience comments, Mayor Lowe called for the vote.

> **The motion was unanimously approved by an individual roll call vote. (5 yeses – 0 nos).**

Mayor Lowe made two public service announcements in regard to the following:

- Robotics Team:
    - Robofest's World Championship in Detroit on May 13, 2016 through May 14, 2016

    - City of St. Pete Beach will be hosting next year's World Championship Competition
- The Pinellas County Board of Commissioners 2016 Community Conversation

Chairman Friszolowski commented on informing the public in regard to the road construction for Gulf Boulevard on Monday, April 25, 2016. City Manager Saunders replied that there will be information posted in the newsletter and on the website.

Vice Mayor Falkenstein asked City Manager Saunders to provide a link on the City website for the video of the Pinellas County Historic Preservation Board Preservation Summit on April 20, 2016.

2. Adjournment

There being no further business to come before the Commission, the meeting was adjourned at 10:12 a.m.

Attest:

______________________________	______________________________
Rebecca C. Haynes, City Clerk	Maria Lowe, Mayor

Minutes approved on: ___________

St. Pete Beach City Commission
Agenda Report

Issue Considered:	Approval of Thomas Gonzalez of the firm Thompson, Sizemore, Gonzalez & Hearing for legal representation in matters involving employment and labor relations.
Date:	June 28, 2016
Prepared By:	Wayne Saunders, City Manager
Summary of Issue:	On occasion the City requires legal advice and representation in matters involving employment and labor relations. This includes, but is not limited to, representation and consultations regarding implementation of personnel policies, disciplinary actions including terminations and collective bargaining agreements. Mr. Gonzalez comes highly recommended by several Cities in the area that currently use his services. I request approval of Thomas Gonzalez, Thompson, Sizemore, Gonzalez & Hearing for this representation. Enclosed is a letter from Mr. Gonzalez outlining the scope of services which is on an as needed basis at their public sector rates.
Requested Motion:	"I approve Thomas Gonzalez, Thompson, Sizemore, Gonzalez & Hearing, for legal representation in matters involving employment and labor relations."
Funding:	Legal Services
Attachment:	Representation letter from Thompson, Sizemore, Gonzalez & Hearing
Reviewed by the City Manager:	_WS_

LAW OFFICES

THOMPSON, SIZEMORE, GONZALEZ & HEARING

PROFESSIONAL ASSOCIATION

HARRISON C. THOMPSON, JR. (1925 - 1994)
WILLIAM E. SIZEMORE (1945 - 2004)
BENJAMIN W. BARD
CHRISTOPHER M. BENTLEY
SACHA DYSON *
THOMAS M. GONZALEZ

† BOARD CERTIFIED IN CIVIL TRIAL BY THE FLORIDA BAR
* BOARD CERTIFIED IN LABOR & EMPLOYMENT LAW BY THE FLORIDA BAR

ONE TAMPA CITY CENTER
201 N. FRANKLIN STREET, SUITE 1600
POST OFFICE BOX 639
TAMPA, FLORIDA 33601
(813) 273-0050
FAX NO. (813) 273-0072

GREGORY A. HEARING *†
ERIN G. JACKSON *
CHRISTOPHER C. JOHNSON
KEVIN D. JOHNSON *
LAKISHA M. KINSEY-SALLIS
ERNESTO MAYOR, JR.
BRIDGET McNAMEE
JEFFERY L. PATENAUDE
NATHAN J. PAULICH
TRISTAN J. REINIERS
CHARLES J. THOMAS

June 15, 2016

Mr. Wayne Saunders
City Manager
City of St. Petersburg Beach, Florida
155 Corey Avenue
St. Petersburg Beach, FL 33706
wsaunders@stpetebeach.org

Re: Legal Representation of City of St. Petersburg Beach
In matters involving employment and labor relations law

Dear Mr. Saunders

It was a pleasure meeting with you this past Tuesday. Thank you for the opportunity to submit this proposal for the representation of the City of St. Petersburg Beach, Florida in labor and employment matters.

The scope of this proposal is that Thompson, Sizemore, Gonzalez and Hearing, P.A. will provide legal representation to the City on as needed basis in any and all matters relating to human resources, labor or employment laws. The undersigned will provide advice and opinions upon request of the City. The undersigned will provide review of significant labor and employment matters included but not limited to collective bargaining, review of policies, procedures, rules and other directives relating to labor and employment law, review of possible employment decisions for compliance with state and federal laws relating to labor and employment and such other services as the City may request from time to time within the scope this proposal.

The firm does not charge a retainer fee. It provides representation for all services rendered on an hourly basis. The current public sector rate is $250.00 per hour for the undersigned, $175.00 for associates and $100.00 for paralegals. In addition the firm charges for out-of-pocket expenses incurred by the firm including travel, copies, and court reporter fees. With respect to the services which are the subject of this proposal, it is not anticipated that other attorneys besides the undersigned will be involved in providing service within the scope of this proposal but they are all available as the need arises. The firm limits its practice to laws relating to the advice and litigation involving human resources, labor relations and employment law.

If accepted, the arrangement between the City and this firm will be on an at will basis and the City will be free to terminate the services without liability except for any services already provided and for which payment is owed, on account of the termination.

Please let me know if I may provide any additional information. Should the City elect to retain the firm, signature of this letter will constitute the firm's retention.

Again, thank you for your consideration and, I am,

Very truly yours,

Thomas M. Gonzalez

TMG/srk
cc: Andrew W.J. Dickman, City Attorney

Accepted: ______________________________

Title: ______________________________

St. Pete Beach City Commission
Agenda Report

Issue Considered:	Approval of the agreement between the City of St. Pete Beach and the Sunstar Paramedics Education Center to operate a training site for CPR training.
Date:	June 28, 2016
Prepared By:	James Kilpatrick, Fire Chief
Summary of Issue:	As a way to prepare our community in the case of a medical emergency we have partnered with Sunstar Paramedics Education Center. Through this partnership we will provide CPR and basic first aid training.
Requested Motion:	"I move to approve the agreement between the City of St. Pete Beach and Sunstar Paramedics Education Center to operate a training site for CPR training.
Attachment:	Sunstar CPR Training Agreement
Reviewed by the City Manager:	_WS_

Sunstar PARAMEDICS

Sunstar Paramedics Education Center
Training Site Agreement

This Agreement made on ________________________, 2016 ("effective date"), by and between Sunstar Paramedics Education Center ("TC" or "Training Center") and City of St. Pete Beach Fire Department ("City" or "Training Site") to operate as a training site for CPR training.

BACKGROUND

The TC, located in Largo, Florida is an organization that is dedicated to the education of individuals on how to deal with illnesses and injuries in an emergency setting. It serves as a training center for various certification agencies by signing an agreement to provide courses to the health care profession and general community. Each training center may create its own training network structure within the guidelines and geographical boundaries of its agreement with each certification agency. Such a structure may include establishing Training Sites in the community that provide training and education through the training center.

The City desires to develop a Training Site in compliance with the guidelines of the TC and the certification agencies that are covered by this Agreement, as referenced above. The City is an independent entity but requires the materials and services of the TC in order to conduct its business. In turn, the City agrees to conduct courses according to the guidelines set forth by the applicable certification agencies. Acceptance of a City and continued affiliation with the Training Center is at the discretion of the TC and its coordinator.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein and for good and valuable consideration the parties to this Agreement agree as follows:

1. Obligations of TC:

   a. Maintain current certification agencies guidelines and information;

   b. Provide policies and procedures that meet and/or exceed the requirements of each certification agency for course reporting, Instructor Certification and Instructor Renewal Certification;

   c. Provide site visits or oversee "self –review" process including review of City equipment and teaching materials to ensure certification agencies and Training Center compliance. The City hereby acknowledges that the TC's review of teaching materials is limited to the determination of whether such materials are in accordance with the certification agencies guidelines. TC does not make any representations or warranties regarding the use or effectiveness of the training methods or materials used to conduct or document such training;

   d. Report all necessary training information as requested by the certification agencies, subpoena or Paramedics Plus; and

   e. Provide course completion cards, examinations, and instructional updates as required by the certification agencies.

2. Obligations of the City:

a. The City shall assign a "Site Coordinator" to oversee training operations, act as a liaison with the TC, and ensure City compliance. The City shall maintain strict adherence to all rules and regulations of the certification agencies and Training Center related to course offering, instruction, delivery, testing, remediation, as well as course documentation, reporting and archiving of documentation.

b. The City will not provide training programs under the Training Center that it is not designated to teach in this Agreement. In addition, the City may not provide educational programs it is not appropriately credentialed to provide in an attempt to meet governmental regulations.

c. Courses offered by the City must be taught by properly credentialed Instructors that are current in their specific discipline unless the course allows for the use of specialty faculty.

   Specialty Faculty:

   i. In certain courses, specialty faculty (e.g., an anesthesiologist who teaches airway management) can be used to assist in the teaching.

   ii. The course director is responsible for monitoring specialty faculty in every course in which they teach to ensure that they follow the certification agencies guidelines and adhere to the core content.

   iii. Specialty faculty may assist in teaching courses at the discretion of the TC and with the prior approval of the Training Center coordinator.

   iv. The total number of specialty faculty instructors may not exceed 50% of the total instructor staff. Specialty faculty **do not** count in the required student-to-instructor ratio as outlined in the appropriate Instructor Manual.

   v. Only properly credentialed instructors of the appropriate discipline must do the formal assessment or testing of students and not the specialty faculty.

d. The City will manage an instructor base, which enables it to fulfill the obligations of this Agreement

e. The City shall maintain and ensure all aligned instructors have access to the following:

   i. Current copy of this Agreement.

   ii. Current version of each certification agencies policy manual, i.e. American Heart Association's Program Administration Manual.

   iii. Current copy of each certification agencies reference document.

   iv. Reference copy of current Instructor Manual(s) and instructor tool kits, including videos, for each discipline City is authorized to teach.

   v. Current copy of the TC, Dispute Resolution Policy.

f. The City shall maintain the following forms in either a paper or electronic format:

   i. Course Roster

   ii. All psychomotor Skills Check Form(s) for each discipline the City is authorized to teach.

   iii. Student Course Evaluation Form

g. Use of Certification Agency Materials

The City must assure that all students have the current appropriate course textbook for their individual use before, during, and after the course. Students should review the textbook before class and have immediate access to their own copy afterward as a reference and review tool. The only exception to this policy is the student who is a healthcare professional who will have access to the textbook for individual study reference before, during, and after the course at his or her facility(ies). A library/archive for healthcare professionals is acceptable but does not meet the requirement for lay programs. The City and its instructors must assure that this requirement is met by documenting whether the student had the appropriate book on arrival to the class or, only at the basic life support (BLS) level, purchase one on the day of the class.

h. Non-certification Agency Content

Adding non-certification agency's content to the course is not advisable. There is educational evidence that adding content to the course may actually decrease learning and retention. Although it is not considered a best practice to add to the course, instructors may add related topics as long as none of the required lessons or course content is eliminated or shortened. Any additional topics or information should be added at the beginning or end of the course so that the additional information does not disrupt the flow of the required lessons. Additional content will increase course time. The Instructor must inform students of any additional information that is from non-certification agency's sources, and such material must be clearly labeled as not being non-certification agency approved.

i. The City shall maintain current exams for each discipline authorized in a secure manner.

j. Only current credentialed AHA/NAEMT Instructors shall have access to AHA/NAEMT examinations during non-testing sessions.

k. The City shall be solely responsible for all equipment and materials associated with sponsored training courses:

   i. City shall maintain, have access to, and have present at courses all equipment necessary for course instruction as outlined in the course lesson plan/maps for the specific course(s) being taught.

   ii. All equipment shall be clean, safe and maintained to remain in good working order.

   iii. Simulating the use of equipment during a course without physically having the required training aid or device is strictly prohibited. Example: Simulating the use of an AED without having a physical AED Trainer present or simulating breathing without actually putting breath into the manikin.

l. The City and its affiliated instructors shall attend only TC approved instructor renewal training and course updates unless specifically agreed to in advance and in writing by the TC Coordinator. Recertification requirements may exceed those outlined in the certification agency's policy manual.

m. Current Instructors aligned with other training centers not a party to this Agreement may assist in the course but may not be the course director. The City is solely responsible for ensuring that the Instructors align with other training centers are current by physically examining the Instructor's certification card prior to the start of each course. A copy of this Instructor card will be submitted with course documentation. All Instructors, including those aligned with other training centers, must be documented on the Course Report Form including their contact information. It is the responsibility of the non-TC aligned Instructor to report this course to their primary training center.

n. The TC reserves the right to disallow an Instructor or group of Instructors, not aligned with the TC, from participating as Instructors in City or TC Courses.

o. All courses must follow the time requirements and agenda found in the Instructor Manual for the specific curriculum.

p. All Instructors involved in any way with a course must be current Instructors unless they meet the conditions of specialty faculty.

3. Training Region:

   a. The City is permitted to provide authorized training within the state of their City.

   b. If the City or any of their Instructors will be training outside of their state; they may do so without prior notification unless they will be training more than one hundred (100) persons a year in any individual state. In the case that more than one hundred (100) individuals will be trained in another state; prior authorization must be given by the Training Center.

   c. Any training outside of the United States must be pre-authorized by the Training Center. The City may be required to work with an International Training Center (ITO). Pre-authorization may be a lengthy process. The City is encouraged to give the TC a minimum of three (3) months advanced notice.

4. Course Administrative Requirements:

   a. The City should notify the TC of any course at least fourteen (14) days prior to the course by email, pborum@sunstarems.com or online course approval application www.sunstarems.com. For those courses that are established less than fourteen (14) days prior to the course, the City will notify the TC as soon as possible prior to the start of the class.

   b. Courses taught without prior notification will not be processed.

   c. Upon course completion, the following documentation shall be submitted to the Training Center, within seven (7) calendar days of course completion scanned to email in PDF format to the e-mail: **pborum@sunstarems.com** (PDF documents submitted on USB Flash Drives or other approved electronic PDF means will be accepted with prior Training Center approval.)

   Documentation for each course will be submitted separately and shall include:

      i. Completed Course Roster;

      ii. Course agenda indicating instructor assignments;

      iii. Copies of written test answer sheets for each student- Graded by Instructor with written % of correct answers documented on the top of the exam answer sheet;

iv. Copies of all completed skills check sheets for each student-signed and dated by Course Director with all necessary areas completed;

v. Completed course evaluation forms; and

vi. Copy(s) of non-TC aligned Instructor cards (If applicable).

d. It is the City's responsibility to ensure that its paperwork/rosters are completed. If any paperwork is incomplete or incorrect, the City will be notified. When notified, it is the City's responsibility to correct the paperwork with 48 hours. Only when the paperwork is complete and correct in its entirety, will the provider cards be printed.

e. Failure to comply with the 7-day deadline on three occasions in a 6-month period will result in the City privileges being suspended for a period of time not less than 3 months. Continued failure to comply with the 7-day deadline could result in immediate severance of this Agreement.

5. City Mandatory Record Keeping:

The following documentation shall be maintained by the City for a minimum of three (3) years. The City may be required to maintain training records by another government or accreditation agency. These requirements are the sole responsibility of the City. If the City terminates its affiliation with the TC; copies of all City documentation for the preceding three years shall be delivered to the TC within thirty (30) days and must be submitted prior to the transfer of Instructors to the accepting training center. Records will be maintained in paper or electronic format, in order of date and type of course. The City shall be able to forward any training records requested by the TC within forty-eight (48) hours of request. Additionally; City will maintain:

a. All correspondence from the certification agencies National/Regional offices and the TC.

b. Manikin cleaning/disinfection records consistent with manufacturer's recommended procedures.

c. Documentation for each course including:

i. Course agenda with amendments;

ii. Course rosters;

iii. Course evaluation forms and summary;

iv. Written exam answer sheets; and

v. Psychomotor skills check sheets.

6. Certification Cards:

Certification cards are issued for the purpose of indicating that a participant has successfully completed a course in accordance with the course's program of instruction and evaluation guidelines. The certification agencies require the TC to issue cards with a specified period of time after completion of an approved course. In order for TC to be in compliance with the guidelines and in order for course participants to receive the appropriate certification cards, the City will:

a. Within seven (7) days of course completion, submit all required documentation to the TC via scanned in PDF format to the e-mail: **pborum@sunstarems.com**.

b. If course documentation is not received within seven (7) days of course completion, there will be a $25.00 late fee assessed.

c. Any course documentation submitted greater than thirty (30) days from course completion will not be processed.

d. The TC will, upon receipt of complete course documentation and payment in full for course completion cards, remit the appropriate printed cards back to the City for distribution to students with in thirty (30) calendar days.

e. The TC will only send cards to training sites that have active/current Instructors aligned with the TC.

f. The City will not receive cards if documentation is incomplete or the course did not follow the guidelines set forth by the AHA Instructor Manuals and/or TC Policies. Only pre-authorized courses are eligible for cards.

g. The TC will not send certification cards directly to individual students.

h. Cards that are lost or missing must be reported to the TC within twenty-four (24) hours of the incident.

i. Cards will only be issued for the specific course they are permitted as outlined on the most current course matrix.

j. The TC will not retroactively issue cards for courses taught by Instructors that have expired Instructor Certifications.

k. The TC is not responsible for misspelled names or incorrect information submitted to the TC. Replacement cards secondary to City documentation errors will be billed to the City.

l. Replacement Cards

    i. City may issue replacement cards only for students that they:

        - Provided the initial or renewal training for; and
        - Have complete documentation on file.

    ii. City will not issue replacement cards for expired certifications.

    iii. The dates of certification will appear on the certification cards, NOT the replacement date.

m. Certification cards will be stored in a locked enclosure inside of a secured location. Only currently certified Instructors of the TC will have access to these cards.

7. City Separation:

a. The term of this Agreement shall be for a continuous period beginning on the effective date of this Agreement listed above and remain in effect unless otherwise terminated as outlined below.

b. Either party shall be permitted to terminate this Agreement, at any time, upon sixty (60) day written notice to the other party. TC shall be permitted to terminate this Agreement immediately in the event the City fails to perform its obligations as set forth in this

Agreement. This Agreement shall automatically terminate upon the termination of the TC Agreement between TC and the applicable National Certification agency.

c. Prior to separation the City will turn over all previous three (3) years training records (as outlined above) and return all certification cards in their possession. The TC will not provide a refund or credit to the City for these cards.

8. Indemnification:

    a. The City hereby agrees to indemnify and hold TC harmless from any and all claims related to business practices, injuries/exposures or the use of the City by any of the trainees or Instructors and further agrees to indemnify TC from any claim, liability, suit, cause of action or expense related to the use, by any of the trainees or Instructors, of any methods or techniques learned in the Training Session.

9. Copyrights, Advertising and Internet:

    a. The City will adhere to the advertising, marketing and internet rules and regulations as set forth in the applicable certification agency's policy manual without exception.
    b. The City will not duplicate the certification agencies DVD/Videos, textbooks or manuals with the exception of skill checklists or forms that are outlined in the TC Instructor Course.
    c. All internet web sites will follow the internet guidelines of the applicable certification agencies.
    d. All advertising including internet, media or print must follow the guidelines set forth in the most current certification agency's policy manual and shall be preapproved by the TC.
    e. The City is strictly prohibited from using AHA logos as outlined in the Program Administration Manual.

10. Payment Terms, Ordering Materials & Delivery:

    a. For Fee Schedule, please see Appendix A, attached and incorporated herein.
    b. If the City does not remit payment when the course roster is submitted, course cards will not be distributed.
    c. The City will order non-restricted training materials directly from authorized distributors and maintain records of such purchases.
    d. Only current pre-designated City contacts are able to order restricted materials and certification cards from the TC.
    e. The TC staff will verify information related to the City for each order.
    f. The City will be responsible for picking up ordered materials from TC.
    g. The City must submit tax exempt information to TC.
    h. The City must pay for materials at the time of pickup. If an order exceeds $250.00, payment must be made prior to the order being placed.
    i. All sales are final. No refunds will be made for orders received even if the packaging is unopened.

11. Smoking Policy:

Smoking is prohibited in all classrooms and training areas/facilities during all training programs by the City at the TC.

12. Americans with Disabilities Act:

The ADA requires anyone who offers a service such as CPR courses in a “public place” (as defined in the Act) such as an office building, school, lecture hall, community center, or other gathering place, to make the place accessible to persons with disabilities.

13. Miscellaneous:

   a. TC hereby acknowledge that the City and all instructors are independent of TC and nothing in this Agreement shall be deemed to create employment, agency, joint venture, partner or any other arrangement between TC and the City or any of its Instructors.
   b. The TC reserves the right to edit, add, omit or change any portion of this Agreement with fifteen (15) day notice supplied to the City.
   c. The City will immediately notify the TC of any personnel changes within their administration that are involved in the card ordering or documentation process, changes to mailing address, email address, internet web sites or other contact information.
   d. City will not compete with
      i. TC programs including; clients, courses or management of training programs;
      ii. Solicitation of other City or customers of TC; and
      iii. Upon notification to the City from the TC of such relationship the City will immediately cease efforts to solicit business.
   e. The TC will not issue Continuing Education Units (CEUs) for any course taught by a City. It will be the City’s responsibility to apply for and maintain its status as a Continuing Education Provider in order to grant CEUs for the courses the City can teach under this agreement.

[SIGNATURE PAGE TO FOLLOW]

As an authorized representative of the City, I have read and understand the City's responsibilities as instructors registered with the TC. I understand the City and its instructors may be monitored before and/or after being accepted as a City instructor sponsored by TC. I further understand, as a City instructor sponsored by the TC, the City may have those privileges immediately revoked for reasons of disregard of any certification agency's policies, procedures, or standards.

I have read and understand the above information and would like Sunstar Paramedics Education Center to be my sponsoring training center. I understand either party may terminate this Agreement upon notification in writing. All notice requirements in this Agreement shall be directed to the address listed below under the City's signature.

IN WITNESSETH WHEREOF, the parties hereto have executed this Agreement as of the date set forth below:

St. Pete Beach Fire Department:

By: ____ Date: _____________

James D. Kilpatrick, Fire Chief
City of St. Pete Beach Fire Department
7301 Gulf Blvd.
St. Pete Beach FL., 33706

Sunstar Paramedics Education Center:

By: ____ Date: _____________

John Peterson
Chief Administrative Officer
12940 Ulmerton Road
Largo, FL 33774

Appendix A – Fee Schedule

TC Fee Structure

Effective: January 2016

Independent Affiliation Instructor Fee:	$75.00 per year/per discipline
Independent Instructor with TCF Designation Fee:	$150.00 per year/per discipline

Basic Life Support Courses:

CPR for Friends and Family	If an instructor purchases books from the vendors, there is no charge. Books purchased from the TC are $1.50 each.
Heart Saver:	$10.00 per student
BLS Provider:	$10.00 per student
Replacement Cards	$10.00 per student
BLS Instructor Cards	$10.00 per student

Advanced Life Support Courses:

ACLS and PALS Instructor cards	$15.00 per student
ACLS and PALS Provider cards	$15.00 per student

Course Material fees will be the actual cost of materials plus 15% to cover shipping/handling and processing. All course material must be picked up at the TC. Any purchases greater than $250.00 must be paid for in advance.

Late Fees: $25.00 fee will be assessed for completed course documentation submitted greater than seven (7) days following the course.

Course completion cards will not be issued until all fees are paid.

Sunstar Paramedics will <u>NOT</u> be loaning out mannequins or teaching aids for non-TC classes. Instructors can order training aids and equipment from suppliers or through the Education Center. If ordering through the Education Center, all purchases must be paid for in full prior to the order being submitted to the vendor.

St. Pete Beach City Commission
Agenda Report

Issue Considered:	Adoption of Pay Plan for MAPS (Management, Administrative, Professional and Supervisory) and CWA employees
Date:	June 28, 2016
Prepared By:	Colette Graston, Human Resources Administrator
Through:	Wayne Saunders, City Manager
Summary of Issue:	On January 12, 2016 the City Commission authorized the City Manager to enter into a contract with Management Advisory Group International, Inc. to conduct a Classification and Compensation Study. All employees had the opportunity to be involved in the process by completing Job Analysis Questionnaires (JAQs); these were also reviewed by their supervisors. Management Advisory Group also performed a salary survey of surrounding cities for specific positions. They then used the results of the JAQs, the surveys and other data to establish the revised pay plan. We are recommending approval of the revised pay plan with an implementation date of July 4, 2016. The projected annual cost for implementing the revised plan is $48,728.
Funding:	Salaries & Wages accounts for affected departments
Requested Motion:	"I move to approve the Pay Plan for MAPS (Management, Administrative, Professional and Supervisory) and CWA employees effective with the pay period starting July 4, 2016."
Attachments:	Proposed Pay Plan Class Comparison
Reviewed by the City Manager:	WS ______

Proposed Pay Plans

Proposed Pay Plans

City of St. Pete Beach 2016

GRADE	Proposed Title	Ann Min	Ann Max	Hrly Min	Hrly Max
102		**$20,294**	**$30,429**	**$9.76**	**$14.63**
	Recreation Aide				
103		**$21,309**	**$31,950**	**$10.24**	**$15.36**
	Library Clerk				
105		**$23,493**	**$35,225**	**$11.29**	**$16.94**
	Receptionist				
106		**$24,668**	**$36,987**	**$11.86**	**$17.78**
	Recreation Leader				
107		**$25,901**	**$38,836**	**$12.45**	**$18.67**
	Lifeguard				
	Parking Enforcement Officer				
108		**$27,196**	**$40,778**	**$13.08**	**$19.60**
	Library Assistant				
	Public Properties Maintenance Worker I				
	Secretary				
	Utilities Maintenance Worker I				
110		**$29,984**	**$44,957**	**$14.42**	**$21.61**
	Administrative Assistant				
	Parks Maintenance Worker				
	Public Properties Maintenance Worker II				
	Streets Maintenance Worker				
	Utilities Maintenance Worker II				
111		**$31,483**	**$47,205**	**$15.14**	**$22.69**
	Meter Maintenance Supervisor				
	Public Properties Maintenance Worker III				
	Zoning Tech				
112		**$33,057**	**$49,566**	**$15.89**	**$23.83**
	Lifeguard Supervisor				
	Utilities Maintenance Worker III				
113		**$34,710**	**$52,044**	**$16.69**	**$25.02**
	Recreation Facilities Coordinator				
115		**$38,268**	**$57,378**	**$18.40**	**$27.59**
	Crew Chief				
116		**$40,181**	**$60,247**	**$19.32**	**$28.97**
	Aquatics Coordinator				
	Permitting and Zoning Administrator				
	Public Services Librarian				
	Recreation Program Coordinator				
	Technical Services Librarian				
117		**$42,190**	**$63,260**	**$20.28**	**$30.41**
	Deputy City Clerk				
	Executive Assistant to City Manager				
118		**$44,300**	**$66,423**	**$21.30**	**$31.93**
	IT Specialist I				
	Senior Code Enforcement Officer				
120		**$48,840**	**$73,231**	**$23.48**	**$35.21**
	Building Inspector				
	Financial Analyst				
	Senior Engineering Technician				
121		**$51,282**	**$76,893**	**$24.65**	**$36.97**
	Chief Accountant				

Proposed Pay Plans

City of St. Pete Beach 2016

GRADE	Proposed Title	Ann Min	Ann Max	Hrly Min	Hrly Max
121		**$51,282**	**$76,893**	**$24.65**	**$36.97**
	Info. Tech Specialist II				
	Planner				
122		**$53,846**	**$80,737**	**$25.89**	**$38.82**
	Administrative Services Supervisor				
	Library Administrator				
	Operation Manager				
124		**$59,366**	**$89,013**	**$28.54**	**$42.79**
	City Clerk				
	Fire Marshal				
125		**$62,334**	**$93,463**	**$29.97**	**$44.93**
	Building Code Administrator				
	Senior Planner				
126		**$65,451**	**$98,137**	**$31.47**	**$47.18**
	District Fire Chief				
	Human Resources Administrator				
127		**$68,723**	**$103,043**	**$33.04**	**$49.54**
	City Engineer				
128		**$72,159**	**$108,196**	**$34.69**	**$52.02**
	Administrative Services Director				
	Community Development Director				
	Fire Chief				
	Public Service Director				
	Recreation Director				

52 Active Proposed Classes in the Unified Pay Plan

CLASS COMPARISON LIST BY PAY PLAN

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Class Comparison List By Pay Plan
City of St. Pete Beach 2016

Proposed Pay Plan: Unified

Grade / Proposed Class Title	Original Title	Hourly Range Min	Hourly Range Max / Working Title	Annual Range Min	Annual Range Max	
101		$9.29	$13.93	$19,328	$28,980	Proposed
102		$9.76	$14.63	$20,294	$30,429	Proposed
Recreation Aide	Recreation Aide I			20,623	31,185	Current
103		$10.24	$15.36	$21,309	$31,950	Proposed
Library Clerk	Library Clerk			20,623	31,185	Current
105		$11.29	$16.94	$23,493	$35,225	Proposed
Receptionist	Receptionist			23,874	36,125	Current
106		$11.86	$17.78	$24,668	$36,987	Proposed
Recreation Leader	Recreation Aide I			20,623	31,185	Current
Recreation Leader	Recreation Aide II			21,654	32,755	
107		$12.45	$18.67	$25,901	$38,836	Proposed
Lifeguard	Seasonal Lifeguard			25,068	37,924	Current
Parking Enforcement Officer	Parking Enforcement Officer			25,068	37,924	
108		$13.08	$19.60	$27,196	$40,778	Proposed
Library Assistant	Library Assistant II			27,639	41,799	Current
Public Properties Maintenance Worker I	Public Properties Maintenance Worker I			26,322	39,821	
Secretary	Part-time Secretary			26,322	39,821	
Secretary	Secretary			26,322	39,821	
Utilities Maintenance Worker I	Utilities Maintenance Worker I			26,322	39,821	
110		$14.42	$21.61	$29,984	$44,957	Proposed
Administrative Assistant	Administrative Assistant			35,274	53,349	Current
Parks Maintenance Worker	Parks Maintenance Worker			29,020	43,902	
Public Properties Maintenance Worker II	Public Properties Maintenance Worker II			29,020	43,902	
Streets Maintenance Worker	Streets Maintenance Worker II			29,020	43,902	
Utilities Maintenance Worker II	Utilities (Reclaimed)Maintenance Worker II			30,469	46,080	
Utilities Maintenance Worker II	Utilities Maintenance Worker II			30,469	46,080	
111		$15.14	$22.69	$31,483	$47,205	Proposed
Meter Maintenance Supervisor	Meter Maintenance Supervisor			31,994	48,384	Current

Class Comparison List By Pay Plan
City of St. Pete Beach 2016

Proposed Pay Plan: Unified

Grade / Proposed Class Title	Original Title	Hourly Range Min	Hourly Range Max / Working Title	Annual Range Min	Annual Range Max	
111		$15.14	$22.69	$31,483	$47,205	Proposed
Public Properties Maintenance Worker III	Public Properties Maintenance Worker III			31,994	48,384	Current
Zoning Tech	Zoning Tech II			30,469	46,080	
112		$15.89	$23.83	$33,057	$49,566	Proposed
Lifeguard Supervisor	Seasonal Lifeguard			25,068	37,924	Current
Utilities Maintenance Worker III	Utilities Maintenance Worker III			33,594	50,816	
113		$16.69	$25.02	$34,710	$52,044	Proposed
Recreation Facilities Coordinator	Recreation Facilities Coordinator			35,274	53,349	Current
115		$18.40	$27.59	$38,268	$57,378	Proposed
Crew Chief	Crew Chief			38,889	58,824	Current
116		$19.32	$28.97	$40,181	$60,247	Proposed
Aquatics Coordinator				0	0	Current
Permitting and Zoning Administrator	Permitting and Zoning Administrator			40,834	61,761	
Public Services Librarian	Public Services Librarian			40,834	61,761	
Recreation Program Coordinator	Recreation Program Coordinator			40,834	61,761	
Technical Services Librarian	Technical Services Librarian			40,834	61,761	
117		$20.28	$30.41	$42,190	$63,260	Proposed
Deputy City Clerk	Deputy City Clerk			42,875	64,850	Current
Executive Assistant to City Manager	Executive Assistant to City Manager			42,875	64,850	
118		$21.30	$31.93	$44,300	$66,423	Proposed
IT Specialist I	IT Specialist I			45,019	68,095	Current
Senior Code Enforcement Officer				0	0	
120		$23.48	$35.21	$48,840	$73,231	Proposed
Building Inspector	Combination Inspector			47,261	71,487	Current
Financial Analyst	Finance Technician 2			35,274	53,349	
Senior Engineering Technician				0	0	
121		$24.65	$36.97	$51,282	$76,893	Proposed
Chief Accountant	Accountant			52,106	78,815	Current
Info. Tech Specialist II	Info. Tech Specialist II			52,106	78,815	
Planner	Planner II			49,624	75,060	
122		$25.89	$38.82	$53,846	$80,737	Proposed

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Class Comparison List By Pay Plan
City of St. Pete Beach 2016

Proposed Pay Plan: Unified

Grade / Proposed Class Title	Original Title	Hourly Range Min	Hourly Range Max / Working Title	Annual Range Min	Annual Range Max	
122		$25.89	$38.82	$53,846	$80,737	Proposed
Administrative Services Supervisor	Administrative Services Supervisor			52,106	78,815	Current
Library Administrator	Library Administrator			52,106	78,815	
Operation Manager	Operation Manager			53,639	81,132	
124		$28.54	$42.79	$59,366	$89,013	Proposed
City Clerk	City Clerk			56,320	85,190	Current
Fire Marshal	Fire Marshal			52,106	78,815	
125		$29.97	$44.93	$62,334	$93,463	Proposed
Building Code Administrator	Building Code Administrator			59,134	89,448	Current
Senior Planner				0	0	
126		$31.47	$47.18	$65,451	$98,137	Proposed
District Fire Chief	District Fire Chief			59,134	89,448	Current
Human Resources Administrator	Human Resources Administrator			53,639	81,132	
127		$33.04	$49.54	$68,723	$103,043	Proposed
City Engineer	Project Manager			52,106	78,815	Current
128		$34.69	$52.02	$72,159	$108,196	Proposed
Administrative Services Director	Administrative Services Director			71,880	108,725	Current
Community Development Director	Community Development Director			71,880	108,725	
Fire Chief	Fire Chief			71,880	108,725	
Public Service Director	Public Service Director			71,880	108,725	
Recreation Director	Recreation Director			68,456	103,546	

St. Pete Beach City Commission
Agenda Report

Issue Considered: Authorization for the City Manager to enter into an agreement for Auditing Services

Date: June 28, 2016

Prepared By: Elaine Edmunds, Administrative Services Director

Summary of Issue: The City issued a request for qualifications for auditing services for fiscal years September 30, 2016 through September 30, 2018 with an option to extend the contract for an additional two years upon mutual consent. Proposals were received from the following firms:

- Wells, Houser & Schatzel, P.A., Certified Public Accountants
- James Moore, Certified Public Accountants

The proposals were reviewed by the Finance and Budget Committee at their April 28, 2016 meeting. Two concerns were noted. First, there was a concern about not receiving the audit in a timely manner from our current auditors, Wells, Houser & Schatzel, P.A. . There was also a concern that the firm of James Moore did not have a local presence since the firm is located in Daytona Beach.

The committee recommended the City enter into a one year agreement with the current firm of Wells, Houser & Schatzel, Certified Public Accountants with the option to renew based on the timeliness of the audit presentation.

It is important for management to receive information in a timely manner. Filings are due to the Government Finance Officers Association for review within six months of the end of the fiscal year. The City has had to ask for extensions for the last four years due to extenuating circumstances within our current auditing firm. Therefore, staff recommends the firm of James Moore. Recognizing the concerns of the Budget and Finance Committee, staff suggests that the contract be for one year with an option to renew for an additional two years based on performance.

Requested Motion: "I move to authorize the City Manager to enter into an agreement with James Moore, Certified Public Accountants for Auditing Services for fiscal year 2016 with an option to renew for an additional two years based on performance."

Attachments: Wells, Houser &Schatzel, P.A. Certified Public Accountants Proposal

James Moore, Certified Public Accountants Proposal

Reviewed by City Manager: WS

Proposal To Serve

CITY OF ST. PETE BEACH, FLORIDA

For the Fiscal Years Ended
September 30,
2016, 2017 and 2018

Wells, Houser & Schatzel, P. A.
Certified Public Accountants

CITY OF ST. PETE BEACH, FLORIDA

PROPOSAL TO PERFORM
AUDIT SERVICES -
FINANCIAL AND COMPLIANCE
FOR FISCAL YEARS ENDED
SEPTEMBER 30, 2016, 2017 AND 2018

Submitted By:

WELLS, HOUSER & SCHATZEL, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
500 94th Avenue North
St. Petersburg, Florida 33702

(727) 578-1040

Contact Person:
Peter C. Schatzel, Partner

Date Submitted:

April 18, 2016

Submitted By:

____
Peter C. Schatzel, Partner
Wells, Houser & Schatzel, P.A.

CITY OF ST. PETE BEACH, FLORIDA

PROPOSAL TO PERFORM AUDIT SERVICES - FINANCIAL AND COMPLIANCE

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WELLS, HOUSER & SCHATZEL, P.A.
CPA AND CONSULTING FIRM

John B. Houser, CPA
Peter C. Schatzel, CPA
Peter B. Wells, CPA

April 18, 2016

City of St. Pete Beach, Florida
Auditor Selection Committee
155 Corey Avenue
St. Pete Beach, Florida 33706

Dear Auditor Selection Committee Members:

We are pleased to submit our technical proposal to serve as independent auditors for the City of St. Pete Beach, Florida (the City). We have structured this transmittal letter to summarize our understanding of your expectations and how Wells, Houser & Schatzel, P.A. will meet these expectations. This letter, and the additional information that follows, is responsive to the specific requirements of your request for proposal.

OUR UNDERSTANDING OF YOUR NEEDS AND EXPECTATIONS

We understand that the City requires the following services:

- An audit examination that shall be a financial and compliance audit of the City's financial statements for the fiscal years ending September 30, 2016, 2017 and 2018 with the expectation that annual audit contracts will be awarded for two (2) additional years thereafter (2019 and 2020), subject to the mutual satisfaction of both parties. The primary purpose of the audit is to express an opinion on the City's financial statements. The audits shall be conducted pursuant to Florida Statute Sections 11.45 and 218.39 (Annual Financial Audit Reports) and shall be in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General. The City's Comprehensive Annual Financial Report (CAFR) will be submitted to the Government Finance Officers Association (GFOA) for consideration of the Certificate of Achievement for Excellence in Financial Reporting award. No extended services will be performed as part of the audit unless they are authorized in the contractual agreement or in an amendment to the agreement.

- As part of the audit examination, the auditors will familiarize themselves and comply with the provisions of any and all Federal, State, and City orders, statutes, ordinances, charter, bond covenants, administrative code and orders, and rules and regulations which may pertain to the work required in the audit engagement.

- If applicable, a Single Audit of Federal and State grants will be performed in accordance with the provisions of the Single Audit Act Amendments of 1996 and the related Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Not-for-Profit Organizations*, the Florida Single Audit Act pursuant to the provisions of Section 215.97 Florida Statutes and the State of Florida Rules of the Auditor General Chapter 10.550.

- An evaluation is to be made of the system of internal controls to assess the extent to which it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. The study of internal controls shall include a review of the system in order to determine and document the scope of the tests of transactions and tests of compliance with laws and regulations. The scope of the tests of transactions and tests of compliance with laws and regulations shall be sufficient to serve as a basis for concluding that the accounting control procedures are being applied as prescribed.

- An evaluation of the management information systems shall be conducted to compare the calculating operations of the computer system with the desired results through the performance of tests of transactions. A review of controls used in the computer system to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.

- Reports that are to be issued include the Independent Auditor's Report on the basic financial statements and the combining and individual fund and account group financial statements and schedules; a Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed

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in Accordance with *Government Auditing Standards;* a Report Regarding Compliance Requirements in Rules of the Auditor General 10.556(10), and the following additional reports (or inclusion in the Independent Auditor's Report) shall be issued when applicable:

1. Report on the accompanying supplemental Schedule of Expenditures of Federal Awards and/or State Financial Assistance;
2. Report on Compliance and on Internal Control Over Compliance Applicable to Each Major Federal Program in accordance with OMB Circular A-133 (single audit report);
3. Report on Compliance and on Internal Control over Compliance Applicable to Each Major State Project in accordance with the requirements of State Financial Assistance Programs;

- The auditors shall issue a management letter that satisfies the rules of the Auditor General Section 10.550 as set forth in Section g. (7) of the City's Request for Proposals.

- The accounting firm may be engaged to perform additional services at the option of the City. The services are to be performed at the rates established in the audit agreement.

- Any adjusting journal entries identified by the auditors shall be compiled in a report and reviewed with the City Manager and Administrative Services Director. The auditors will coordinate the posting of the adjusting entries with the Administrative Services Director to ensure accurate fiscal year ending and beginning balances.

We agree to perform the work enumerated above and to deliver the final signed audit report to the City no later than March 31 of the year subsequent to the City's fiscal year end.

Peter Schatzel, partner, is authorized to make representations for the firm of Wells, Houser & Schatzel, P.A. Mr. Schatzel can be contacted at telephone number 727-578-1040 extension 121 or 500 94th Avenue North, St. Petersburg, Florida 33702. The firm's federal employer identification number is 59-2921780.

WHY OUR FIRM IS BEST QUALIFIED TO MEET THE CITY OF ST. PETE BEACH'S NEEDS

Wells, Houser & Schatzel, P.A. has a proven ability to provide specialized expertise to our municipal clients. Perhaps the most important is our proven ability to provide these services to the City of St. Pete Beach, Florida in a timely and accurate manner, having served as the City's independent auditor. Additionally, as of September 30, 2015, our firm served as independent auditor for comparably sized municipal clients including the Cities of Oldsmar, Seminole, Madeira Beach, South Pasadena and Belleair Bluffs. Our firm also provides consulting services to the City of Port Richey including the preparation of the Comprehensive Annual Financial Report.

The members of the team assembled to serve the City of St. Pete Beach have many years of experience in municipal accounting and auditing. Peter C. Schatzel, a partner in the firm who has many years of municipal audit experience, will coordinate our services to the City, perform a significant portion of the audit procedures and supervise the overall engagement. Heather Guadagnoli, a supervisor with our firm who has 8 years of governmental accounting experience, will also perform a significant portion of the audit procedures. John B. Houser, a partner in the firm with many years of municipal audit experience, will serve as the second (quality control) partner. Staff Auditors Paul Willett and Jonathan Gershuny will also be a part of the audit team.

All of the municipalities listed above prepare a CAFR and were awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the year ended September 30, 2014.

We thank you for this opportunity to present our proposal for serving the City.

Wells, Houser & Schatzel, P.A.

Peter C. Schatzel

Peter C. Schatzel
Certified Public Accountant

APPENDIX D

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

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

1. This sworn statement is submitted to City of St. Pete Beach, Florida
(Print name of the public entity)

by Peter C. Schatzel, Shareholder
(Print individual's name and title)

for Wells, Houser & Schatzel, P. A.
(Print name of entity submitting sworn statement)

Whose business address is 500 94th Avenue North, St. Petersburg, Florida 33702

____

And (if applicable) its Federal Employer Identification Number (FEIN) is 59-2921780

__________________. (If the entity has no FEIN, include the Social Security Number

Of the individual signing this sworn statement__________________).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States including, but not limited to, any bid or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of public entity crime with or without an adjudication of guilt in any Federal or State trial court of record relating to charges brought by indictment or information after July 1, 1989 as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

   a. A predecessor or successor of a person convicted of a public entity crime or

   b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person or a pooling of equipment or income among persons when not for fair market value under the Arm's Length Agreement, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

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

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

Peter C. Schatzel

Signature – Peter C. Schatzel

Sworn to and subscribed before me this 17th day of April, 20 16
Personally known XXXX
or produced identification ____________

____
Type of Identification

Notary Public - State of Florida

My commission expires March 22, 2020
Jacqueline A. Garcia
(Printed, typed, or stamped commissioned name of Notary Public)

JACQUELINE A. GARCIA
MY COMMISSION # FF 965982
EXPIRES: March 22, 2020
Bonded Thru Notary Public Underwriters

v

APPENDIX E

DRUG FREE WORKPLACE STATEMENT

IDENTICAL TIE BIDS

Preference shall be given to businesses with drug-free work place programs. Whenever two (2) or more bids, which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certified that is has implemented a drug-free work place program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free work place program. In order to have a drug-free work place program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the work place 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 work place, the business's policy of maintaining a drug-free work place, 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 of contractual services that area under a bid a copy of the statement specified in one (1) above.

4. In the statement specific in one (1) above, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of or pleas of guilty or nolo contendere to any violation of Chapter 893 or of any controlled substance law of the United States or any state for a violation occurring in the work place 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 work place through implementation of this Section.

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

Peter C. Schatzel

Vendor's Signature – Peter C. Schatzel, Shareholder
Wells, Houser & Schatzel, P.A.

APPENDIX F

FEE PROPOSAL

The firm of Wells, Houser & Schatzel, P.A.
submits the following annual fees:

	2015/16	2016/17	2018/19
1. Financial Audit	$ 28,900	$ 29,200	$ 29,500
2. Single Audit	$ 1,700	$ 1,700	$ 1,700
3. Cost Reduction if City Prepares CAFR	$ 3,300	$ 3,400	$ 3,500
4. Hourly Rate for Additional Services	See page viii	See page viii	See page viii

NOTES

* Fees for one (1) through four (4) must be rounded to the nearest ten (10) dollars.
* Fees must be typed out under each fiscal year.
* An hourly rate sheet for all staff levels must be attached to the Fee Proposal Sheet.
* Fees shall include printing costs.

The fees listed for fiscal year 2015/16 are the same fees charged for the fiscal year 2014/15 based on the financial conditions facing municipal governments in the State of Florida. The financial audit fees listed for fiscal years 2016/17 and 2017/18 reflect an average annual increase of 1%.

The financial audit fees that we have historically billed the City, as well as the audit fees listed above, reflect a substantial reduction based on the Firm's standard hourly billing rates that we have accorded the City based on its municipal status.

FEE PROPOSAL

Hourly Rate Sheet

The firm of Wells, Houser & Schatzel, P.A., submits the following hourly rates for additional services:

	2015/16	2016/17	2017/18
Peter Schatzel	$ 160	$ 160	$ 160
John Houser	$ 160	$ 160	$ 160
Heather Guadagnoli	$ 95	$ 95	$ 95
Paul Willett	$ 90	$ 90	$ 90
Jonathan Gershuny	$ 72	$ 72	$ 72

The above hourly rates do not reflect any increase as a result of the fee reduction that we extend to the City.

TECHNICAL PROPOSAL

PROFILE OF THE BIDDER

Firm's Location, Size and Scope of Practice

Wells, Houser & Schatzel, P.A. is a local firm that was founded in St. Petersburg in 1979. The firm has one office that is located at 500 94th Avenue North, St. Petersburg, Florida. Our firm has a staff of eleven, including three "working" partners that also function in the capacity of supervisors and senior accountants, six degreed professional accountants, and two support staff.

The firm is engaged in the practice of public accounting, particularly in the areas of auditing, federal and state taxation, and advisory services pertaining to management, accounting, financial and systems matters. The firm has been providing auditing and accounting services to our municipal clients since 1979.

We believe the size of our firm permits us to provide personalized services and fosters close working relationships between our clients and ourselves. Additionally, the size of our staff insures our ability to commit and maintain the resources to successfully complete audit engagements the size of the City of St. Pete Beach.

Management and Computer Assistance Capability

Two of the partners that will be assigned to the City of St. Pete Beach engagement, Peter Schatzel and John Houser, have many years experience in providing management advisory services to our municipal clients. This experience includes assisting in new bond issues; performing bond compliance procedures; conducting utility rate studies; lease or purchase decision making and salary and fringe benefit studies.

Our firm is able to provide computer assistance consulting in the area of evaluating software requirements. Peter Schatzel and John Houser, Partners, and Heather Guadagnoli, Supervisor, have experience in on-line auditing. Our firm typically does not rely unduly on on-line computer auditing techniques as this approach tends to focus only on application controls and provides only limited assurance. Our approach is to place more emphasis on the review and evaluation of general computer controls, user controls and manual follow-up procedures.

Experience in Preparing Governmental Financial Statements

Our current staff has significant experience in preparing governmental financial statements in conformance with the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards and related interpretations. Peter Schatzel, John Houser and Heather Guadagnoli, are responsible for the preparation and/or review of the financial statements for all of the firm's municipal clients. Peter Schatzel assisted the Cities of St. Pete Beach and South Pasadena obtain their initial GFOA Certificate of Achievement for Excellence in Financial Reporting. Peter Schatzel assisted the City of South Pasadena in obtaining the GFOA Certificate on the first time submission and John Houser assisted the City of Madeira Beach in obtaining the GFOA Certificate on the first time submission.

In addition to our firm assisting the above named municipalities obtain and maintain their GFOA Certificate of Achievement for Excellence in Financial Reporting, Peter Schatzel and Heather Guadagnoli have also assisted the City of Seminole in maintaining its Certificate of Achievement for Excellence in Financial Reporting. John Houser has assisted the City of Oldsmar in maintaining its GFOA Certificate of Excellence in Financial Reporting

Insurance Requirements and Minimum Eligibility Requirements

Please see the affirmative statements on pages 12 and 13 of this proposal regarding compliance with insurance requirements (as set forth in Appendix C of the Request for Proposals) and minimum eligibility requirements (as set forth in section B.1. of the Request for Proposals), respectively.

SUMMARY OF THE BIDDER'S QUALIFICATIONS

Our Team To Serve the City of St. Pete Beach

Peter Schatzel - Coordinating Partner (Manager): Responsible for overall results and timely completion of the audit. Responsible for the overall appropriateness of the approach to auditing the City as well as the implementation and completion of audit plan. Responsible for evaluation of Management Information Systems environment (including computerized systems). Provides overall supervision of the audit team and performs audit procedures. Reviews all workpapers prepared by others on the engagement and all reports and financial statements. Peter Schatzel has many years of experience in providing accounting, auditing, and management services to municipal clients.

John Houser - Second Partner: Will review the audit report for quality control purposes as well as certain workpapers prepared on engagement by coordinating partner. Additionally, is available for consultation on accounting and auditing issues that arise during the engagement. John Houser has 28 years of experience in providing accounting, auditing and management services to municipal clients.

Heather Guadagnoli - Supervisor and Management Information Systems Auditor: Responsible for performance of audit procedures under guidance of coordinating partner. Responsible for documentation of Management Information Systems environment (including computerized systems). Provides supervision of the audit team and performs audit procedures. Will participate in the engagement throughout the audit process and will assemble financial statements. Heather has 8 years of experience in governmental accounting.

Paul Willett - Staff Auditor: Will perform audit procedures under the guidance of the Supervisor or Coordinating Partner during the fieldwork process.

Jonathan Gershuny – Staff Auditor: Will perform audit procedures under the guidance of the Supervisor or Coordinating Partner during the fieldwork process.

The resumes of Peter Schatzel, John Houser and Heather Guadagnoli are included in this proposal.

Continuity of Professional Staff on Engagement

We realize that it is to the benefit of our clients, as well as ourselves, to maintain the continuity of the professional staff that serves our audit clients. Our firm strives to hire competent, properly educated and pleasant individuals to ensure that employee turnover is minimized. We pledge to the City of St. Pete Beach that we will strive to maintain the continuity of the professional staff assigned to this engagement. This will be accomplished by having Peter Schatzel, a partner with the firm, being actively involved in the audit engagement on a regular basis during the 3 year term (and potentially 5 year term) of our engagement.

SUMMARY OF THE BIDDER'S QUALIFICATIONS

PETER C. SCHATZEL
COORDINATING PARTNER

Experience

Peter Schatzel began his career with a large accounting firm - Canning, Wells & Salzer. Upon the merger of Canning, Wells & Salzer into the international firm of Ernst & Whinney (now Ernst & Young), Mr. Schatzel became a senior audit manager. He left several years later to become a part of the firm that is now Wells, Houser & Schatzel, P.A. He has many years of experience in auditing governmental entities and non-profit organizations as indicated below. His experience also includes service on numerous large engagements to the manufacturing industry, securities industry, construction industry and agriculture industry.

Licensure

Certified Public Accountant – State of Florida

Affiliations

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Government Finance Officers Association of United States and Canada
St. Raphael Church – Finance Committee Chairperson

Education

B.A., Accounting, University of South Florida

Relevant seminars attended in past three years:

- State and Local Government Accounting Conference (Annual Attendance – 2 day seminar)
- In-House Continuing Education - quarterly updates produced by Bisk CPE Network - Government and Non-Profit Accounting and Auditing (3 hours per quarter - these seminars are recognized by the Florida State Board of Accountancy for continuing professional education purposes)

Relevant Experience

Audit engagements that Mr. Schatzel is currently serving on (in addition to the City of St. Pete Beach) that are required to be audited in accordance with *Government Auditing Standards* are as follows:

- City of South Pasadena, Florida
- City of Seminole, Florida
- Society of St. Vincent de Paul South Pinellas, Inc.
- Juvenile Services Program, Inc.
- Brookwood, A Young Women's Residence, Inc.
- Human Development Center, Inc.

*All of these engagements involve computerized information systems.

SUMMARY OF THE BIDDER'S QUALIFICATIONS

JOHN B. HOUSER
SECOND PARTNER

Experience	John Houser began his career with a regional accounting firm in North Carolina. He moved to Florida in 1985 and joined the internal audit staff of Lykes Brothers, Inc. John utilized his audit skills while at Lykes by working directly with their independent auditors, Price Waterhouse. Upon leaving Lykes Brothers in 1987, John joined the firm that is now Wells, Houser & Schatzel, P.A. He has 28 years of experience in auditing government entities and non-profit organizations as indicated below. His experience also includes service on numerous engagements to the manufacturing industry, construction industry, and agriculture industry.
Licensure	Certified Public Accountant – State of Florida
Affiliations	American Institute of Certified Public Accountants Florida Institute of Certified Public Accountants
Education	B.A., Accounting, Belmont Abbey College, North Carolina Related seminars attended in past three years: • State and Local Government Accounting Conference (Annual Attendance – 2 day seminar) • In-House Continuing Education - quarterly updates produced by Bisk CPE Network – Government and Non-Profit Accounting and Auditing (3 hours per quarter)
Relevant Experience	Audit engagements that Mr. Houser is currently serving on that are required to be audited in accordance with *Government Auditing Standards* are as follows: • City of Oldsmar, Florida • City of Madeira Beach • City of Belleair Bluffs, Florida • Museum of Fine Arts of St. Petersburg, Florida, Inc.

SUMMARY OF THE BIDDER'S QUALIFICATIONS

HEATHER GUADAGNOLI
SUPERVISOR

Experience

Heather began her career in accounting career 2008 with Wells, Houser & Schatzel, P.A. Heather's experience includes service on several governmental and non-profit organization audits.

Licensure

Sitting for Uniform Certified Public Accountant Examination

Education

B.S. and Masters, Accounting, University of South Florida

Relevant seminars attended:

- State and Local Government Accounting Conference (Annual Attendance – 2 day seminar)
- In-House Continuing Education - quarterly updates produced by Bisk CPE Network -Government and Non-Profit Accounting and Auditing (3 hours per quarter)

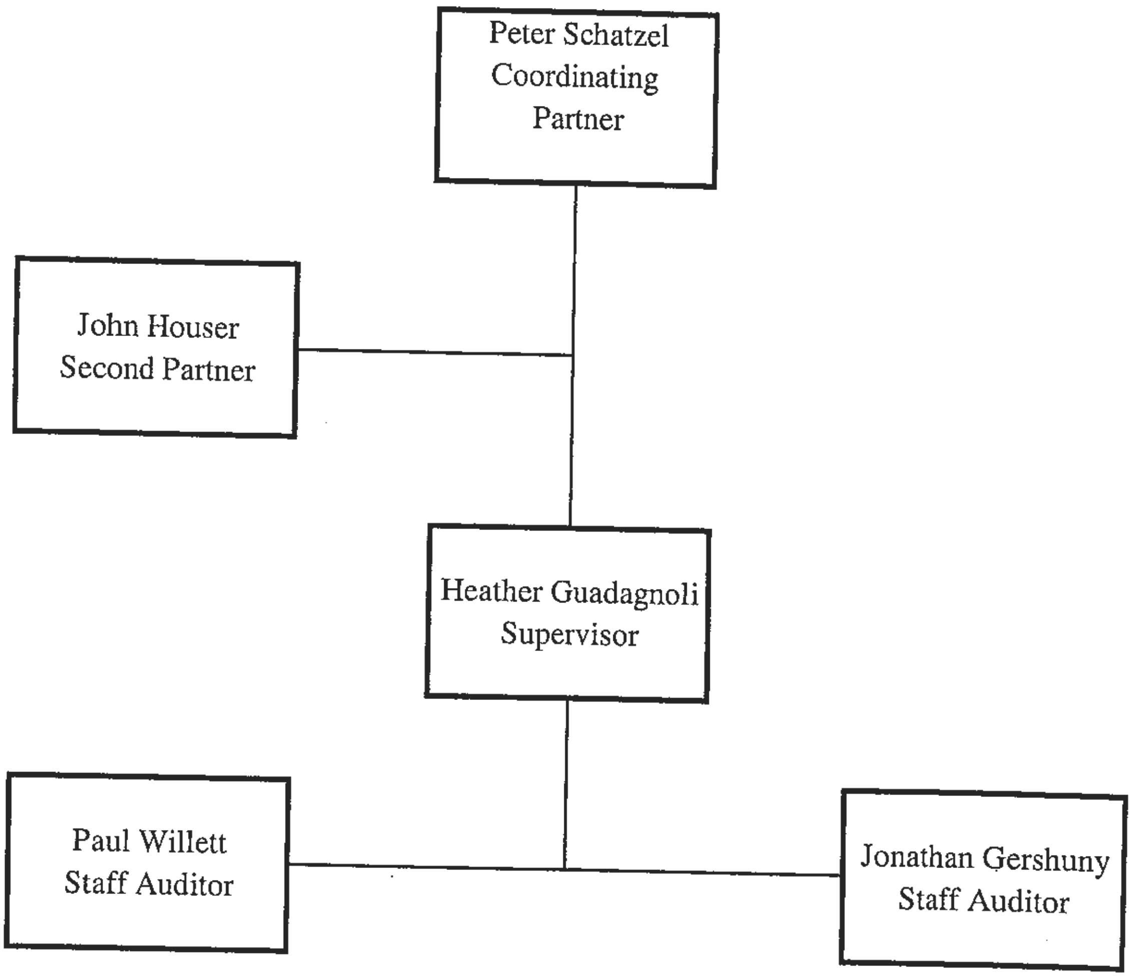
Relevant Experience

Audit engagements that Ms. Guadagnoli is currently serving on (in addition to the City of St. Pete Beach) that are required to be audited in accordance with *Government Auditing Standards* are as follows:

- City of South Pasadena, Florida
- City of Seminole, Florida
- Society of St. Vincent de Paul South Pinellas, Inc.
- Juvenile Services Program, Inc.
- Brookwood, A Young Women's Residence, Inc.
- Human Development Center, Inc.

SUMMARY OF THE BIDDER'S QUALIFICATIONS

Organization Chart



SUMMARY OF BIDDER'S QUALIFICATIONS

Firms Local Government Audit Experience

Our firm was the independent auditor for the following comparably sized municipalities for the fiscal year end September 30, 2015: Cities of Oldsmar; Seminole; Madeira Beach; Belleair Bluffs, and South Pasadena. Peter Schatzel is coordinating partner for the Cities of Seminole and South Pasadena. John Houser is the coordinating partner for the Cities of Oldsmar, Madeira Beach and Belleair Bluffs. Heather Guadagnoli is the supervisor for the Cities of Seminole and South Pasadena.

We maintain a comprehensive library that includes various audit manuals, audit guides and other reference works and on-line materials pertaining to governmental accounting and auditing.

The names and telephone numbers of our governmental clients' officials is as follows:

City of Oldsmar
Date: September 30, 1987 to present - Engagement Partner and Supervisor: John Houser
Principal Client Contact: Al Braithwaite – Director of Administrative Services
Telephone Number: (813) 749-1100

City of South Pasadena
Date: September 30, 1988 to present - Engagement Partner and Supervisor: Peter Schatzel
Principal Client Contact: James Graham - Administrative Services Director
Telephone Number: (727) 347-4171

City of Seminole
Date: September 30, 2002 to present - Engagement Partner and Supervisor: Peter Schatzel
Principal Client Contact: Harry Kyne – Director of Administrative Services
Telephone Number: (727) 391-0204

City of Belleair Bluffs
Date: September 30, 2002 to present - Engagement Partner and Supervisor: John Houser
Principal Client Contact: Debra Sullivan, City Clerk / Finance Officer
Telephone Number: (727) 584-2151

City of Madeira Beach
Date: September 30, 2015 - Engagement Partner and Supervisor: John Houser
Principal Client Contact – Vincent Tenaglia, Finance Director
Telephone Number: (727) 391-9951

SUMMARY OF THE BIDDER'S QUALIFICATIONS

Firm's Single Audit Experience

The audit team that will be assigned to the City of St. Pete Beach engagement has performed recent Federal Single Audits pursuant to OMB Circular A-133 *Audits of States, Local Governments, and Not-for-Profit Organizations* for the City of Oldsmar and the Society of St. Vincent de Paul South Pinellas, Inc.

Firm's Participation and Experience in Peer Reviews

The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA), and subject to the rules governing the Firm's membership in these organizations, is subject to an external peer review every three years. As part of this review process, one of our municipal audit engagements is required to be examined. The Firm has participated in the peer review process since 1990 with 2014 being our most recent peer review. The next peer review will occur in the fall of 2017.

Peter Schatzel has previously participated in the peer review of a firm located in Ft. Myers, Florida for the purpose of doing a quality review of one of the firm's governmental audit clients.

Certificate of Achievement for Excellence in Financial Reporting

All of the municipalities that our firm serves were awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the year ended September 30, 2014 (the most recent year for which the Certificate has been awarded). The primary responsibility and interaction with municipal officials regarding the municipalities' receipt of the Certificate of Achievement for Excellence in Financial Reporting was conducted by Peter Schatzel for the Cities of South Pasadena and Seminole. John Houser was the responsible partner for the City of Oldsmar and Belleair Bluffs.

SCOPE SECTION

The required services to be provided to the City of St. Pete Beach are as follows:

Financial Audit

An audit examination that shall be a financial and compliance audit of the City's financial statements for the fiscal years ending September 30, 2016, 2017 and 2018 and potentially two additional years – 2019 and 2020 - subject to the mutual satisfaction of both parties. The audits shall be conducted pursuant to Florida Statute Sections 11.45 and 218.39 (Annual Financial Audit Reports) and shall be in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General. The City's Comprehensive Annual Financial Report (CAFR) will be submitted to the Government Finance Officers Association for consideration of the Certificate of Achievement for Excellence in Financial Reporting award.

The primary purpose of the examination is to express an opinion on the financial statements and that such examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist or if circumstances are encountered that require extended services, the auditor will promptly advise the appropriate City officials. No extended services will be performed as part of the audit unless they are authorized in the contractual agreement or in an amendment to the agreement.

Our firm will update its familiarity with the laws, regulations and contractual provisions with which the City must comply, including any and all Federal, State, and City orders, statutes, ordinances, charter, bond covenants, administrative code and orders, rules and regulations which may pertain to the work required in the engagement. As part of this process, we would review the City's Codification of Laws and Ordinances, Grant documents, Funding Agreements, Debt instruments, Leases, and other binding contracts and agreements.

Single Audit

If applicable, a Single Audit of Federal and State grants will be performed in accordance with the provisions of the Single Audit Act Amendments of 1996 and the Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards*, the Florida Single Audit Act pursuant to the provisions of Section 215.97 Florida Statutes and the State of Florida Rules of the Auditor General Chapter 10.550.

Review of Internal Controls

An evaluation is to be made of the system of internal controls to assess the extent to which it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. The study of internal controls shall include a review of the system in order to determine and document the scope of the tests of transactions and tests of compliance with laws and regulations. The scope of the tests of transactions and tests of compliance with laws and regulations shall be sufficient to serve as a basis for concluding that the accounting control procedures are being applied as prescribed.

Management Information Services

An evaluation of the management information systems shall be conducted to compare the calculating operations of the computer system with the desired results through the performance of tests of transactions. A review of controls used in the computer system to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.

SCOPE SECTION

Reports

Reports that are to be issued include the Independent Auditor's Report on the general purpose financial statements and the combining and individual fund and account group financial statements and schedules; a Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards;* and the following additional reports (or inclusion in the Independent Auditor's Report) shall be issued when applicable:

1. Report on the accompanying supplemental Schedule of Expenditures of Federal Awards and/or State Financial Assistance;
2. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 (single audit report);
3. Report on Compliance and on Internal Control over Compliance Applicable to Each Major State Project with Requirements of State Financial Assistance Programs;

Any adjusting journal entries identified by the auditors shall be compiled in a report and reviewed with the City Manager and Administrative Services Director. The auditors will coordinate the posting of the adjusting entries with the Administrative Services Director to ensure accurate fiscal year ending and beginning balances.

Management Letter

The auditors shall issue a management letter that satisfies the rules of the Auditor General Section 10.550. The management letter will address all of the points enumerated in Scope Section item g. (7) of the Request for Proposals.

Additional Services

The accounting firm may be engaged to perform additional services at the option of the City. The services are to be performed at the rates established in the audit agreement.

INDEPENDENCE

We affirm to you that in all matters relating to the audit of the financial statements of the City of St. Pete Beach and any of its actual or potential component units, Wells, Houser & Schatzel, P.A., as well as the individual auditors assigned to this engagement, are free from any personal or external impairments to independence and shall maintain an independent attitude and appearance in accordance with the requirements of generally accepted auditing standards and *Government Auditing Standards* as promulgated by the U.S. Government Accountability Office.

The firm of Wells, Houser & Schatzel, P.A. has not entered into any professional relationships involving the City of St. Pete Beach or any of its actual of potential component units other than in the capacity of having served as the City's independent auditor.

We will give written notice to the City of any professional relationships that are entered into during the period of this agreement.

INSURANCE REQUIREMENTS

Wells, Houser & Schatzel, P.A. agrees to hold harmless, indemnify, and defend the City of St. Pete Beach, Florida, its members, officers, and employees against any claim, action, loss, damage, injury (whether mental or physical and including death to persons or damage to property), liability, cost, and expenses of whatsoever kind or nature including, but not by way of limitation, attorneys' fees, and court costs caused by the negligent acts or omissions of Wells, Houser & Schatzel, P.A (the bidder), its agents, assigns, and employees.

Wells, Houser & Schatzel, P.A. agrees to comply with the insurance requirements (items 2.a. through 2.e.) set forth in Appendix C of the Request for Proposals.

ELIGIBILITY REQUIREMENTS

a. The firm of Wells, Houser & Schatzel, P.A., (the Firm) has been established as a legal entity in the State of Florida and has performed continuous CPA services for a period in excess of the minimum requirement of five (5) years. (The Firm was established in 1979 and has performed continuous CPA services since that date.)

b. The Firm is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

c. The certified public accountant in charge of the audit to be performed (Peter Schatzel) and the supervisor assigned to the audit (Heather Guadagnoli) have completed, within the immediate preceding three (3) years, at least twenty-four (24) hours of continuing professional education programs that are approved by the Board of Accountancy and are directly related to the government environment and to governmental auditing. (Peter Schatzel and Heather Guadagnoli annually complete in excess of 24 hours of continuing professional education programs directly related to the government environment and to governmental auditing.)

d. The Firm has clearly indicated its available governmental expertise both in the Letter of Transmittal and in the Summary of the Bidder's Qualifications sections of this proposal.

e. The Firm has included a copy of its most recent external quality review report with this proposal (please see page 14). Wells, Houser & Schatzel, P.A. affirms that it has a record of quality audit work and has not been cited by any Federal or State regulatory agency for having performed sub-standard work.

Gregory, Sharer & Stuart, P.A.
Certified Public Accountants and Business Consultants

System Review Report

To the Shareholders of Wells, Houser & Schatzel, P.A.
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Wells, Houser & Schatzel, P.A. (the firm) in effect for the year ended June 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Wells, Houser & Schatzel, P.A. in effect for the year ended June 30, 2014, 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*. Wells, Houser & Schatzel, P.A. has received a peer review rating of *pass*.

Gregory, Sharer + Stuart, P.A.

Gregory, Sharer & Stuart, P.A.
November 20, 2014

100 Second Avenue South • Suite 600 • St. Petersburg, Florida 33701-4336
727/821-6161 • FAX 727/822-4573
www.gsscpa.com

AUDIT PLAN

Audit Approach

The identification of internal control risk and its potential impact on the safeguarding of the City's assets and the accuracy of the City's financial statement reporting is a very critical aspect of planning a financial and compliance audit engagement. The information that follows regarding the Firm's Audit Plan explains the procedures that we follow to ensure that internal control risk is identified. However, we believe that it is critical that an auditor not restrict their audit procedures solely to the areas of high risk. It is important to note that the audit plan that the Firm will adopt for its audit of the City St. Pete Beach will extend to all areas of the City's finances, not just those areas that may be identified as being high risk.

Proposed Segmentation of the Audit

The anticipated segmentation of the audit is as follows:

1. **Planning Phase -** (Staffing - Coordinating Partner and Supervisor)

- Update understanding of the City's operations and activities. Update the documentation of the major accounting systems in order to maintain a thorough understanding of them.
- Update the documentation of the control environment in which the accounting system operates. This will enable us to assess control risk as well as the areas of highest audit risk.
- Update documentation of the laws, regulations and contractual provisions with which the City must comply. This would entail reviewing the Codification of Laws and Ordinances, Grant documents, Funding Agreements, Leases, and other binding contracts and agreements.
- Update information as to the City's sources and uses of financial resources.

2. **Planning Phase – Review of Information Systems Controls -** (Staffing - Coordinating Partner and Supervisor)

- Update our documentation and understanding of the computer system and the extent to which an audit trail is established for posting transactions in the accounting records and ultimately into the general ledger. This process includes reviewing our understanding of the general controls over data processing personnel and computerized accounting activities; application controls as they relate to specific computerized accounting applications and the extent to which user controls are in place to monitor the completeness and accuracy of computer output against source documents.

3. **Planning Phase – Assessment of Control Risk** - (Staffing - Coordinating Partner and Supervisor)
As a result of the initial planning phases we will be able to:

- Assess the effectiveness of the City's control environment and control risk for ensuring that assets are safeguarded and recorded financial transactions are free of material error.
- Identify areas with the highest audit risk to ensure that the scope of our audit procedures properly address the control risk identified in these areas.
- Identify areas in which compliance audit procedures will be necessary.

4. **Preliminary Analytical Review and Preparation of Audit Program -** (Staffing - Coordinating Partner and Supervisor)

- Conduct a preliminary analytical review of the accounts by performing reasonableness tests (e.g. analyzing reasonableness of salary expenses on average salary rates and number of employees).
- Prepare a written audit program setting out all audit procedures to be performed.
- Prepare a time budget setting forth the estimated time to perform the various audit procedures.
- Determine the areas where City personnel can be of assistance in the audit process and the extent to which they will be available.

5. **Execution of Audit Program (Including Audit Sampling)** - (Staffing - Coordinating Partner, Supervisor and Staff Auditors)

- Perform tests of transactions of the major accounting system controls on which we intend to rely; such as purchasing and cash disbursements, revenue recognition and cash receipts and payroll expense. The test of transactions will incorporate the computer general controls and user controls identified in the planning stage. The size of our sample populations is determined based upon our judgment and the results of our risk assessment and the results of the sample testing.
- Test key account balances to determine that there are no material errors. For example, confirm amounts due from funding sources and agree to general ledger. Investigate any differences.
- Perform compliance procedures based on laws, regulations, and contract provisions. Tests will be performed on a sample basis to ascertain the City's compliance or non-compliance with applicable requirements.

6. **Prepare financial statements, special purpose reports, notes to financial statements and meaningful management letter recommendations** - (Staffing: Coordinating Partner, Supervisor and Staff Auditors)

- Prepare financial statements, special purpose reports and notes to financial statements.
- Prepare management letter recommendations and discuss drafts with appropriate management personnel. Throughout the audit, from initial planning to audit program execution, we accumulate in a "Summary of Findings" workpaper section items that are noted as exceptions. The exceptions will be discussed with management as they are noted. Management's response will be noted in the workpapers. At the conclusion of the audit, a copy of the "Summary of Findings" is provided to management and discussed to ensure all issues have been addressed. The exceptions are evaluated and, if warranted, included in our management letter as "Findings" with a corresponding "Recommendation".
- Present reports to Management and City Commission, as requested (Staffing: Coordinating Partner).

Approach to Gain and Document Our Understanding of the Internal Control Structure

During the planning phase of the audit we will update our understanding of the City's operations and activities and the extent to which computers are relied upon to process transactions. This will include our updating the documentation of the major accounting systems (e.g. - the recording of revenue and cash receipts; the recording of expenses and cash disbursements and the recording of payroll activity). This information is documented in our Engagement Acceptance Form and Audit Planning Form. All of this information is obtained through inquiry of the City's personnel as well as through the review of the accounting records, policy manual and other available documents that contain information about the City. Upon completion of this process we will have updated our understanding of how accounting transactions are initiated, the documentation that is generated as a result of these transactions, and how the transactions are recorded in the accounting records.

Once we have updated our understanding of how the accounting system operates, we will then update our understanding of the control environment in which the various types of transactions are initiated and recorded. This understanding is updated through additional inquiry of the City's personnel as well as conducting a "walk-through" of one or two transactions in each category (revenue/receipts; purchases/disbursements and payroll). The "walk-through" enables us to observe the control procedures that are supposed to be in effect are being followed. Our understanding of the internal control structure is documented in the Control Procedures Form. At this point we are then able to assess our audit risk and determine the extent to which we can rely on the internal control structure and the extent to which we will test the accounting transactions.

AUDIT PLAN

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

The primary method by which we will determine those laws and regulations that will be subject to audit test work is through the reading and excerpting of the City's Codification of Laws and Ordinances and all contracts, grants, debt agreements and other agreements that the City has entered into that are in effect during the audit period. This procedure will provide us with a listing of the local, federal, state and other compliance requirements that are applicable to the City. We will incorporate these compliance requirements into our audit program to ensure that the appropriate compliance procedures are performed.

Our firm maintains an up-to-date reference library in the area of governmental audits. This includes several multi-volume loose-leaf governmental audit reference services that we utilize to conduct compliance audits of federal financial assistance awards.

Approach to be Taken in Completing the Audit

Our approach to completing the audit starts with establishing clear communications with the Administrative Services Director. We will develop an audit calendar setting out how we plan to progress on the audit and will provide this to Management. During the planning stages of the audit we will need to meet with accounting personnel on several occasions to update our understanding of the City's accounting system and internal control structure. Recognizing that the City's employees need to be able to timely complete their job responsibilities, we will plan with management the occasions when they or other staff are available to meet with us. We will follow the same approach whenever it is necessary to meet with other management personnel.

We believe that the foregoing sections of this segment (Audit Plan) of our proposal adequately set forth our overall approach to be taken in completing the audit.

THE SUNSET CAPITAL OF FLORIDA

PROPOSAL TO PROVIDE AUDIT SERVICES TO THE
CITY OF ST. PETE BEACH, FLORIDA

James Moore
Certified Public Accountants and Consultants

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

Proposal To Provide Audit Services To The

City of St. Pete Beach, Florida

For The Fiscal Years Ending September 30, 2016, 2017 and 2018 With The Option to Renew for two Additional Years

James Moore
Certified Public Accountants and Consultants

James Moore & Co., P.L.
121 Executive Circle
Daytona Beach, Florida 32114
Phone: 386-257-4100
Fax: 386-255-3261
www.jmco.com

Person Legally Authorized to Bind the Proposer to a Contract

James Halleran, Partner

Contact:

James Halleran, CPA
Engagement Partner
Phone: 386-257-4100 x4434
James.Halleran@jmco.com

April 18, 2016

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Transmittal Letter

April 18, 2016

MaryJo Murphy
Deputy City Clerk
The City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, FL 33706

Re: RFP: 30721194 – Proposal to Provide Annual Independent Audit Services

Dear Members of the Selection Committee:

The opportunity to submit our proposal to provide audit services for the City of St. Pete Beach for the period beginning October 1, 2015 and ending September 30, 2018 (with the option for two additional years thereafter) is a privilege and appreciated.

You've worked hard to build and maintain St. Pete Beach's rich history and tourist-friendly community, and we understand the important role you play. Governmental entities are a cornerstone of our Firm's practice, so we strive to be more than just an auditor. We take the time to research and understand the business of governments, and we stay current on emerging trends and issues. With these insights, we develop solutions for some of the industry's toughest problems.

Extensive Governmental Experience

Over the years we have served 80 local governments throughout the state of Florida. Our Firm has established a **Government Services Team** comprised of individuals who work almost exclusively on these engagements. These team members are entrenched in the government industry, both in the services we provide to governmental entities throughout Florida and because of our industry associations. Additionally, our team's formal training and skill development focus on the needs of local governments. Our understanding of the needs and operations of government entities means a seamless and timely transition of services – a crucial factor when considering a change in accounting firms.

James Halleran, your Lead Partner, has more than 20 years of experience providing audit and consulting services to government organizations throughout the state of Florida. He is perceived statewide as a distinguished government accountant and consultant; he and Zach Chalifour (your Engagement Senior Manager), serve as CAFR reviewers for the Government Finance Officers Association (GFOA). James also sits on the Technical Resource Committee for the Florida Government Finance Officers Association (FGFOA). James is an active committee member with the Florida Institute of CPAs (FICPA) and serves on the FICPA Steering Committee of the State & Local Government Section. He leads the Firm's Accounting and Auditing Team and serves as an integral member of the Firm's Government Services Team. As a result of this experience, he is frequently asked to present on topics specific to internal controls and accounting standards to industry-specific groups throughout Florida.

Bernadette Britz-Parker, your Quality Control Review Partner, has over 35 years of experience providing audit and consulting services to government organizations throughout the state of Florida. She has displayed excellence within the industry through her involvement with the GFOA, FGFOA and the FICPA. Bernadette is recognized as a top government accountant in Florida and, as such, leads the Firm's Government Services Team. She also holds a green belt certification in Lean Six Sigma and applies these approaches to help government organizations "do more with less."

Transmittal Letter

Regional Service with a Local Touch
Our presence is emerging in the Tampa/St. Pete area as we work toward the establishment of a satellite office there; in fact, some of our team members have already relocated to the region. So while our offices are located in Gainesville, Tallahassee and Daytona Beach, we also are in tune with the issues you face in southwest Florida. We live, work and play there and have a vested interest in the success of St. Pete Beach. This means that with James Moore & Co., P.L. (James Moore), you get the wide-ranging experience of a large regional firm and the personal touch of a local service provider.

Commitment to the City of St. Pete Beach
We consider it a privilege to do everything we can to help you achieve your mission. Whether it is investigating an area of concern, or consulting on other areas that need attention, we are committed to doing everything we can to help ensure the City is operating efficiently. Outside of the engagement, James Moore will maintain communication throughout the year, keeping appropriate personnel abreast of reporting changes affecting them. We also encourage you to call us with questions regarding the engagement or with your day-to-day activities. James Moore is committed to serving you in a timely and responsive manner.

We understand the work to be performed and the reports to be issued as detailed in your Request for Proposal. As we understand timeliness is critical in the performance of the audit, all reports will be delivered on a schedule agreed-upon by the City and James Moore. James Halleran, CPA and Partner is authorized to make representations for James Moore. He is located in our Firm's Daytona Beach office, 121 Executive Circle, Daytona Beach, FL 32114. He can be reached at 386.257.4100 or via email at James.Halleran@jmco.com. The Firm's federal taxpayer identification number is: 59-3204548.

What our proposal cannot convey is our sincere desire to work with the City of St. Pete Beach. Our philosophy is simply stated – we believe our services should make a contribution to your success each year. We are confident that our services and support will exceed your expectations and prove to be the best value for you.

Hear What Others Have to Say

"The City of DeLand had the same auditor for more than 50 years so there was some trepidation with having a new auditor. James Moore worked extremely hard to make the audit process as seamless as possible, particularly for their first year. They worked extremely well with our staff, did a thorough job on the audit, and even provided additional training to help employees understand the value of the annual audit process and fraud. The City of DeLand is very pleased with its choice of our new audit firm."

- Michael Pleus, ICMA-CM, City Manager, City of DeLand

Sincerely,
JAMES MOORE & CO., P.L.

By: James Halleran
James Halleran, CPA

APPENDIX D

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

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

1. This sworn statement is submitted to **City of St. Pete Beach**
(Print name of the public entity)

by **James Halleran, Partner**
(Print individual's name and title)

for **James Moore & Co., P.L.**
(Print name of entity submitting sworn statement)

Whose business address is **121 Executive Circle, Daytona Beach, FL 32114**

____

And (if applicable) its Federal Employer Identification Number (FEIN) is **59-3204548**

____________________. (If the entity has no FEIN, include the Social Security Number

Of the individual signing this sworn statement____________________).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States including, but not limited to, any bid or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of public entity crime with or without an adjudication of guilt in any Federal or State trial court of record relating to charges brought by indictment or information after July 1, 1989 as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

   a. A predecessor or successor of a person convicted of a public entity crime or

   b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person or a pooling of equipment or income among persons when not for fair market value under the Arm's Length Agreement, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

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

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

James Haller
Signature

Sworn to and subscribed before me this 14th day of April, 2016
Personally known
or produced identification ______

______
Type of Identification

Notary Public - State of Florida

My commission expires October 3, 2018
Jennifer Webster
(Printed, typed, or stamped commissioned name of Notary Public)

JENNIFER WEBSTER
MY COMMISSION # FF 164984
EXPIRES: October 3, 2018
Bonded Thru Notary Public Underwriters

APPENDIX E

DRUG FREE WORKPLACE STATEMENT

IDENTICAL TIE BIDS

Preference shall be given to businesses with drug-free work place programs. Whenever two (2) or more bids, which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certified that is has implemented a drug-free work place program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free work place program. In order to have a drug-free work place program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the work place 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 work place, the business's policy of maintaining a drug-free work place, 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 of contractual services that area under a bid a copy of the statement specified in one (1) above.

4. In the statement specific in one (1) above, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of or pleas of guilty or nolo contendere to any violation of Chapter 893 or of any controlled substance law of the United States or any state for a violation occurring in the work place 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 work place through implementation of this Section.

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

James Halle
Vendor's Signature

APPENDIX F

FEE PROPOSAL

The firm of James Moore & Co., P.L.
submits the following annual fees:

		2015/16	2016/17	2017/18
1.	Financial Audit	$ 31,500	$ 32,000	$ 32,500
2.	Single Audit	$ 2,000	$2,250	$ 2,500
3.	Cost Reduction if City Prepares CAFR	$ (3,000)	$ (3,000)	$ (3,000)
4.	Hourly Rate for Additional Services	$90-$315	$90-$315	$90-$315

NOTES

*Fees for one (1) through four (4) must be rounded to the nearest ten (10) dollars.
*Fees must be typed out under each fiscal year.
*An hourly rate sheet for all staff levels must be attached to this Fee Proposal sheet.
*Fees shall include printing costs.

Mandatory Documents

FEE PROPOSAL

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be a determining factor in the selection of an audit firm for the City. The choice of an accounting firm should always be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing a high level of service at a reasonable rate.

If the fees we have presented do not fit within your budget constraints, we encourage you to contact us.

During the first year we anticipate spending an additional 40 hours, primarily at the Partner and Senior Manager levels (valued at approximately $10,000). This time will be used to familiarize ourselves with the City's processes and additional items associated with a new client. This time will not be billed to you and is not included in the fees noted above. We consider it an investment in establishing a long-term relationship with the City.

Billing Practices For Additional Professional Services

We will always welcome contact from City personnel throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication with our clients, we consider these routine consultations to be included in the scope of the fees proposed above. Additionally, these fees are inclusive of periodic meetings with the City's management conducted outside the time encompassed by the proposed audit schedule. If during the course of these meetings or other discussion with the City's personnel, a larger project is identified that the City would like to engage James Moore's services to assist in, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are listed below, depending on the level of service required.

POSITION	HOURLY RATES
Partner	$290-$315
Senior Manager	$240
Manager	$180-$230
Senior Accountant	$150-$160
Associate Accountant	$130
Staff Accountant	$115
Administrative	$90

License to Practice in Florida

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

James Moore has provided continuous governmental auditing services for more than 50 years.

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

(850) 487-1395

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

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
AD0015868 ISSUED 01/25/2016
ACCOUNTANCY CORPORATION
JAMES MOORE & CO., P.L.
IS LICENSED under the provisions of Ch.473 FS.
Expiration date: DEC 31, 2017 L1601250000654

DETACH HERE

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD0015868

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

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

ISSUED: 01/25/2016 DISPLAY AS REQUIRED BY LAW SEQ # L1601250000654

Independence

James Moore & Co., P.L. (James Moore) is independent of the City of St. Pete Beach and any component unit of the City, as defined by generally accepted auditing standards and U.S. General Accounting Office's "Government Auditing Standards (1994)." **The Firm and the employees to be assigned to your engagement do not hold any conflict of interest that could impact the independence of the Firm.**

Meeting the Standards for Financial and Compliance Audits

James Moore meets the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the Yellow Book and Laws and Rules of Florida Board of Accounting Chapter 455 & 475, F.S. Chapter 21A, FAC); generally accepted auditing standards; the provisions of the Single Audit Act of 1990; the provisions of U.S. Office of Management and Budget (OMB) Uniform Grant Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*; the State of Florida, *Rules of the Auditor General Chapter 10.550 and any other applicable laws or standards;* the provisions of the Federal Single Audit Act of 1984 (as amended); the provisions of the Florida Single Audit Act, Section 215.97, Florida Statutes; and the provisions of Section 218.415, Florida Statutes, *Local government Investment Policies*.

"I continue to be impressed with their thoroughness and availability throughout the year. I also recall the first Audit Report presented to the Audit Committee and how impressive their presentation and responses to the Committee's questions were. Our attorney went as far to say it was the 'best presentation and information he has ever received from an auditor'."

Patricia Barthlow, Chief Financial Officer, Clay County Utility Authority

Profile of the Bidder

FIRM PROFILE

OFFICES

James Moore has grown from a sole proprietorship to a regional accounting firm with offices in:

- Tallahassee
- Gainesville
- Daytona Beach

We believe successful engagements embrace close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement.

JAMES MOORE & CO., P.L.

- Licensed as a Certified Public Accounting firm
- Limited liability company
- Founded in 1964
- Our Firm's primary focus is on serving the needs of clients, helping them achieve their goals. For more than 50 years the Firm has continued to keep this focus.

OUR PEOPLE

- **Our primary asset**
- Focused on creating exceptional career opportunities for our people
- Employs top professionals with diverse accounting, financial and personal experience
- Recruits from local universities and hires individuals in the top 25 percent of their graduating class
- Partner-to-staff ratio of 1-to-7 (*Compared to 1-to-9 for most national firms)*
- ***EEOC with employees from 6 different countries and diverse cultural and ethnic***

accountingTODAY BEST ACCOUNTING FIRMS 2015 TO WORK FOR

***Accounting Today* named James Moore a "Best Accounting Firm to Work For" in 2015.**

Florida Trend also ranked James Moore as one of the Top 25 Accounting Firms in Florida in 2014 and 2015.

The City's engagement will be performed by five full-time accountants, including: a Lead Partner, a Quality Control Review Partner, a Senior Manager, and two Senior Accountants. Jane Lastinger, Senior Accountant, recently relocated to the Tampa/St. Petersburg area and works remotely out of our Gainesville office, and the remaining members of your engagement team work from our Daytona Beach office.

JAMES MOORE & CO., P.L.	FIRMWIDE	DAYTONA BEACH	GAINESVILLE	TALLAHASSEE
Members (Partners)	16	4	10	2
Managers	28	6	20	2
Accounting Staff	52	18	22	12
Accounting & Controllership Staff	23	2	15	6
Technology Solutions Consulting Staff	10	3	6	1
Administrative Staff	21	3	15	3
TOTAL	**150**	**36**	**88**	**26**

AFFILIATIONS & AWARDS

INSIDE Public Accounting 2015 TOP 200 FIRMS

Florida Trend
The Issues, People and Ideas that Define Florida Business

- *Florida Trend* ranked James Moore as one of the **Top 25 Accounting Firms in Florida** in 2014 and 2015.
- *Accounting Today* named James Moore a **Best Accounting Firm to Work for** in 2015.
- *INSIDE Public Accounting* recognized James Moore as a **Top 200 Firm** in 2015.

State-Wide Affiliation
James Moore is also a member of the **Florida Institute of Certified Public Accountants (FICPA)**, the Florida Government Finance Officers Association (FGFOA), as well as various other trade associations related to the industries we serve.

National & International Affiliations
Our Firm is a member of the **American Institute of Certified Public Accountants** (AICPA) and the AICPA Government Auditing Quality Center. In addition, James Moore is a member of **AGN International**, an association of independent accounting firms represented in more than 82 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.

AICPA® Governmental Audit Quality Center Member

Governmental Organizations
James Moore is a member in good standing of the following governmental organizations:

- AICPA Governmental Audit Quality Center
- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Nature Coast Chapter of the FGFOA
- North Central Chapter of the FGFOA
- Space Coast League of Cities
- Volusia/Flagler Chapter of the FGFOA
- Volusia League of Cities

Choosing ***James Moore*** as your accountant, provides you with the close, personalized attention of a large regional firm, backed by the additional resources and experience of an international team.

Profile of the Bidder
PROFESSIONAL SERVICES

James Moore is a full-service firm which provides all the traditional services of accounting and auditing, tax and consulting services. Additionally, we recognize the importance of assisting with issues not typically associated with accounting firms. A relationship with our Firm could include accounting and auditing, tax preparation and planning, agreed-upon procedures, computer software and network consulting, bookkeeping and business consulting, and Lean Six Sigma training and consulting. The Firm, and the Daytona Beach office specifically, provide the following services.

Accounting & Auditing

Our Firm's accounting team focuses on improving the quality of your organization's financial statements. Our service does more than report on financial performance – it includes recommendations to strengthen management controls and ultimately increase your efficiency, security and financial health.

Some of the accounting and audit services we provide include:

- Audits, reviews or compilations of financial statements
- Cost segregation studies
- Due diligence
- Lean Six Sigma
- Risk Services & Fraud Investigation/Prevention
- SSAE 16 Engagement (formerly SAS 70)
- Peer Review
- Financial forecasts and projections
- Employee benefit plan audits
- Internal control review and evaluation
- Compliance audits
- Testing of specific areas
- Attestations about management assertions
- SEC registration & annual filings assistance

Agreed-Upon Procedures

Although many organizations are required to have an audit, there are additional transactions that may necessitate the involvement of a certified public accountant. Maybe you have concerns about one financial aspect of your organization or department, while feeling comfortable about most others. An entire audit isn't necessary in this situation, just close attention to one area or department or another.

For these circumstances, James Moore, CPAs can provide Agreed-Upon Procedures for your organization in accordance with standards issued by the American Institute of Certified Accountants (AICPA). Because the scope of service is narrow, you can obtain the results you need without incurring the costs associated with a more rigorous engagement, such as a review or an audit.

Lean Six Sigma

Lean Six Sigma is a methodology that is used to analyze and improve processes by maximizing efficiencies and quality through eliminating waste and non-value added activities. It improves consistency of work performed and communication amongst individuals or departments involved in a process. Having an understanding about what is valuable to the end user (i.e., internal or external customer) is integral in not just implementing a successful process, but in also developing a culture based on continuous improvement to do more with less.

James Moore has four certified public accountants who are also certified in Lean Six Sigma, including Katie Davis, your Engagement Senior Manager. This allows us to work with organizations to customize their processes, helping them to analyze areas within a process requiring improvement. ***Understanding the benefits gained from adopting a culture focused on continuous improvement, we have applied Lean Six Sigma methodologies internally to processes used by our audit and tax departments.***

Management Consulting

In an economy of ever-changing regulations, organizations are relying on our employees' knowledge to lend a unique perspective to help them succeed. Because our partnership focuses on your success, James Moore offers practical, problem-solving assistance tailored directly to you. Our forward thinking not only meets your needs, but also increases your efficiency.

Our consulting services could include:

- Long-range planning
- Personnel recruitment
- Financial administration support
- Budget development/implementation

Technology Solutions Consulting

The rapid advancement of modern information technology makes it increasingly difficult to determine the best technology solution for your entity. Our Technology Solutions Consulting (TSC) staff works with our clients to outline and evaluate their technology needs and specific business objectives. As a CPA firm, we uniquely understand the financial, accounting and technology goals of a successful organization. Therefore, we can outline technology strategies targeting each client's individual needs.

Our TSC department services include:

- Technology planning
- Local- and wide-area network design and installation
- Hardware and software selection, installation and training
- Network monitoring and maintenance
- Internet connectivity
- Security

Profile of the Bidder

PROFESSIONAL SERVICES

Bookkeeping, Outsourced Accounting Services, & Business Consulting

The professionals with James Moore's accounting and controllership team help our clients grow their business or nonprofit, make informed financial decisions, and feel confident in the accuracy of their financial information. We are focused on providing our clients cost-effective, experienced accounting solutions that include the following:

- Outsourced Accounting Services
- Quarterly & Annual Compliance Reporting
- Payroll & Sales Tax Preparation
- Internal Control Analysis
- Accounting Staff Training
- Design & Implementation of Client-Management Accounting Systems

Tax Services

The work of our Firm's Tax Team, which includes 40 individuals, consists of tax compliance and consulting services. Tax compliance includes the preparation and review of all federal, state, and local tax returns, while consulting services revolve around the interpretation and application of existing tax laws in order to minimize the burdens of nonprofit organizations, individuals and companies. Nearly all transactions have alternate tax consequences. Constant changes in tax laws require your tax situation to be monitored throughout the year. With constant changes in tax laws, comes risk.

We work with your organization to manage risk through an in-depth review of areas such as retirement plans, executive compensation, joint ventures, and fringe benefits. We believe part of our job is to weigh the various alternatives and provide our clients with the best available options. Some of the tax services we provide to organizations and companies include:

- Tax return preparation (Federal Information Return Form 990)
- Applications for tax-exempt status
- Unrelated Business Taxable Income Consulting
- Employee Benefit Plan Returns - Form 5500
- Representation before federal and state tax authorities
- Payroll tax and fringe benefit consulting

Wealth Management Services

The professionals at James Moore have families, homes, careers, and dreams – just like you. We understand that partnering with the right professional can make the difference. As such, we have partnered with HK Financial Services to assist our clients plan for each of their life stages. From budgeting to planning for your children's education to addressing short- and long-term investment strategies, we help guide our clients through tough decision-making processes associated with:

- Asset allocation & portfolio management
- Retirement plans for businesses & individuals
- Investment strategies
- College education funding
- Risk management & insurance
- Estate and gift planning

Forbes has named our wealth management partner, HK Financial Services (HKFS), a Top 100 Wealth Manager in the country for 2015!

Business Financial Training Workshop - Profit Mastery®

Starting and running a business is always a challenge, given the failure rate of 50-70% in the first four years. The economic volatility of the last few years has only increased that challenge. Our firm is bringing Profit Mastery®, a leading financial management program, to Gainesville and Daytona Beach to give participants the tools and confidence needed to manage their businesses by the numbers. The Profit Mastery® program provides independent business owners and individuals interested in financial management unparalleled financial perspective and tools to take advantage of opportunities. Starting and running a business without Profit Mastery® is like setting out for an unfamiliar destination without a road map. Profit Mastery® will introduce you to invaluable management resources that should be part of every business owner's tool kit. The Profit Mastery® class consists of two days of live instruction, including hands-on activities.

The class is taught by Steve LeFever, MBA, CFE, who is the founder of Profit Mastery® and one of the most unusual bank managers you'll ever come across. He is arguably the most dynamic financial and independent business advocate working in North America today, and he is amazingly adept at presenting sophisticated financial concepts and tools in practical, understandable language.

"The reason I am happy to give JM&Co. my unqualified recommendation is because they have a history of not sensationalizing minor deficiencies. Bottom line - JM&Co. is more interested in assuring the entity they audit accomplishes their objectives rather than seizing opportunity to embarrass the agency they are auditing and simultaneously making JM&Co. look good. I like that!"

Fred Costello, Former Mayor, City of Ormond Beach, Florida

Profile of the Bidder

COMMITTED TO PROCESS EFFICIENCY

LEAN GOVERNMENT

When asked the top issues facing governments, representatives shared multiple responses. Included in these responses were financial stresses, an aging infrastructure, sustainability, and finding quality personnel. Even in today's improving economy, many governments struggle to serve their communities within the confines of their budgets and resources. Simply put, they must continue to do more - *with less.*

The Government Finance Officers Association (GFOA) has also recognized the need to support governments in the day-to-day challenges to become more efficient. The GFOA has identified Lean process improvement as a primary option to spend less time, lower costs, and improve quality.

James Moore has four members on staff who are certified in Lean Six Sigma processes, including Bernadette Britz-Parker, Quality Control Review Partner. This allows us to work with governmental entities to customize their processes, helping them to address inefficiencies, bottlenecks, wastes and errors. We then apply specific Lean-based methodologies and processes to increase capacity and, ultimately, create value. **While Lean Six Sigma services are offered as an additional service for in-depth projects, our background knowledge from this experience is highly transferable to the audit environment and is applied at a high level during our analysis of internal controls.**

Organizations implementing Lean have experienced the following benefits:

- Improved cost controls
- Better budgeting
- Decreased overtime
- Improved employee morale
- Less stress
- Better leverage of staff and administrative professionals
- Improved training
- Meeting deadlines
- Improved process flow
- Sustainability on your own through training packages
- A Lean culture

BRINGING A LEAN CULTURE TO THE CITY

As governments are a cornerstone of James Moore's practice, James Moore strives to be more than simply a government auditor. As part of our commitment to our governmental clients, we identify ways to add value to your engagement. We believe James Moore is truly unique in that we incorporate the benefits from adopting a Lean culture within our Firm in how we approach governmental engagements. Lean is the purposeful elimination of wasteful activities in a process. Six Sigma is a problem-solving model designed to improve quality and eliminate variation. Together they make Lean Six Sigma - *a way to do things better.*

James Moore has completed more than 15 Lean Six Sigma projects in the last three years, which included governmental engagements. **As part of our review of key internal control processes, the documentation of every process in your engagement will be prepared and/or reviewed by your Lean Six Sigma Certified Quality Control Review Partner, Bernadette Britz-Parker.** While reviewing your internal control processes using Lean Six Sigma methodologies, we will provide recommendations regarding ways to maximize available resources and achieve higher efficiency.

Profile of the Bidder

HANDLING GOVERNMENTAL TRANSITIONS FOR MORE THAN 50 YEARS

Having successfully handled transitions on governmental engagements for more than 50 years, the following testimonials confirm the effectiveness of our transition approach and the quality of services we provide each of our clients.

"Changing auditors can be a very stressful time filled with trepidation. The City of DeLand changed auditors after an extremely long period of time with virtually the same audit firm, and the transition to the new firm, James Moore, was very smooth. The staff was extremely knowledgeable and flexible. They were eager and willing to work towards mutually agreeable solutions to all of their concerns. James Moore staff did a great job of communicating with the City, keeping the staff up to date with progress and any concerns. Most importantly, their constant communication ensured there were no surprises at the end. James Moore managed the transition very well and helped ease the City staff into the new roles which certainly helped to minimize any possible issues. Overall, the process went far more smoothly than anticipated and exceeded all expectations. "

Kevin Lewis, CPA, Finance Director, City of DeLand, Florida

"After having the same auditors for over 33 years, transitioning to a new audit firm was challenging but very well worth the change. As our new auditor James Moore has been very efficient and thorough when conducting the City's audit. James Moore provides guidance not only during the audit but following the engagement as well. The staff is knowledgeable and always willing to aid the City in improving its processes, and keeps the City informed of new and pending pronouncements. The City of New Smyrna Beach is fortunate to have an auditor that provides feedback and communicates with us on an ongoing basis."

Althea Philord, Finance Director, City of New Smyrna Beach, Florida

"Bernadette – the County Council made one of the best decisions when we hired JM&Co. and you to audit our books here at Volusia County. It was one of the best decisions this County has ever made."

Frank Bruno, Jr., Chairman, Volusia County Council

Profile of the Bidder

COMPUTER AUDITING EXPERIENCE

James Moore employs the use of CCH ProSystem Fx Engagement, a fully integrated, paperless audit and accounting software that enables audit firms to increase efficiency by automating workpaper preparation, management, and workflow. All members of your engagement team are skilled in online computer auditing utilizing CCH ProSystem Fx Engagement. **In addition, we have one Certified Information Systems Auditor (CISA) on staff who regularly conducts IT audits, and we have 10 technology solutions consultants who maintain the highest levels of IT certification and who are available to assist with the audit, as necessary.**

TSC Group Certifications

- Microsoft Certified Systems Engineer
- Certified Citrix Administrator
- CompTIA Security+
- CompTIA Network+
- CompTIA A+
- Microsoft Exchange Server 2010 and 2007
- Microsoft Hyper-V
- Network+
- Microsoft Specialist
- Microsoft Certified Professional
- Microsoft Certified Solutions Associate
- Microsoft Certified IT Professional
- Microsoft Certified Technology Specialist
- WatchGuard Certified Systems Professional
- Windows 7
- Server 2003
- Criminal Justice Information Systems
- Microsoft Gold Certified Partner
- Microsoft Small Business Specialist

The greatest efficiency in the use of ProSystem Fx Engagement is its capability to import and export client balances, data, and files from accounting software, Microsoft Word and Excel, as well as Adobe PDF software. Our experience is that the use of paperless technology contributes to the overall productivity and efficiency from the audit client's point of view.

We also use IDEA Data Analysis Software for various audit tests. This software enables us to download data directly from your accounting system, test 100% of selected transactions in certain instances, apply Benford's Law (a statistical approach which highlights unusual transactions), and perform numerous other audit tests. We use this software to test cash disbursements, receivables, payroll, and journal entry transactions.

We anticipate using the technology to the maximum extent possible in conducting our audits. We will request all schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your accounting system. This information provides for ease of reviewing, sorting, and sampling that has been proven to save time for your staff when reports do not have to be derived manually or printed in bulk.

During our audit engagement, our hardware and software information systems consultant professionals will be involved, helping our team to fully understand your hardware, software, and network environment. The importance of understanding your technological environment cannot be stressed enough. In addition to being required under generally accepted auditing standards, this knowledge allows us to fully consider the security and key controls of your technological environment, and the integrity of data to design the best and most efficient manner in which to audit individual transactions and account balances overall.

Profile of the Bidder
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Circular A-133, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

James Halleran, the Lead Partner, and Zach Chalifour, the Senior Manager, assigned to the City's audit, currently serve on the GFOA's CAFR Review Committee. The GFOA's CAFR Review Committee reviews CAFRs of governmental entities in order to determine whether a CAFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

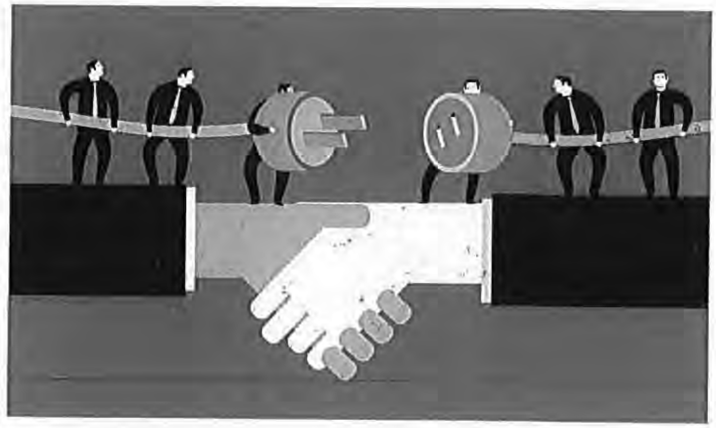
Our experience encompasses a number of governmental entities. We have over 18 clients (current and former) that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program(CAFR Program). A list of our current clients who participate in the CAFR Program and the Firm's partner and staff that prepared the CAFR is included on pages 39-42.

"We just completed our first audit with James Moore & Co. as our auditors. Their staff were all very competent, well supervised and a pleasure to work with. They asked good questions and were very courteous with all of our staff. The audit went smoothly and was completed in a timely manner."

Wes Hamil, CPA, Finance Director, City of Winter Park, Florida

Summary of Qualifications
PROPOSED STAFFING PLAN

We strive for consistency of personnel throughout each of our engagements. We believe that successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the State, bringing value to our partnership with clients.



Proposed Staffing Plan

The City's engagement will be staffed by five full-time accountants. All members have extensive experience serving governmental entities. All engagement team members work from our Daytona Beach office with the exception of Jane Lastinger, who works in our Firm's sategllie Tampa office. The proposed engagement team is as follows, with their résumés on the subsequent pages:

James Halleran, CPA, Lead Partner, will have complete and final responsibility for the audit, from planning to presentation of the financial statements. He is also responsible for ensuring the highest quality of client service and technical competence. James leads the Firm's Accounting & Auditing Service team and is a key member of the Government Services Team. He has substantial experience in providing services to governmental entities, conducts and reviews compliance audits, and is a CAFR reviewer for the GFOA. He is recognized state-wide as an expert for governmental accounting, auditing, and reporting.

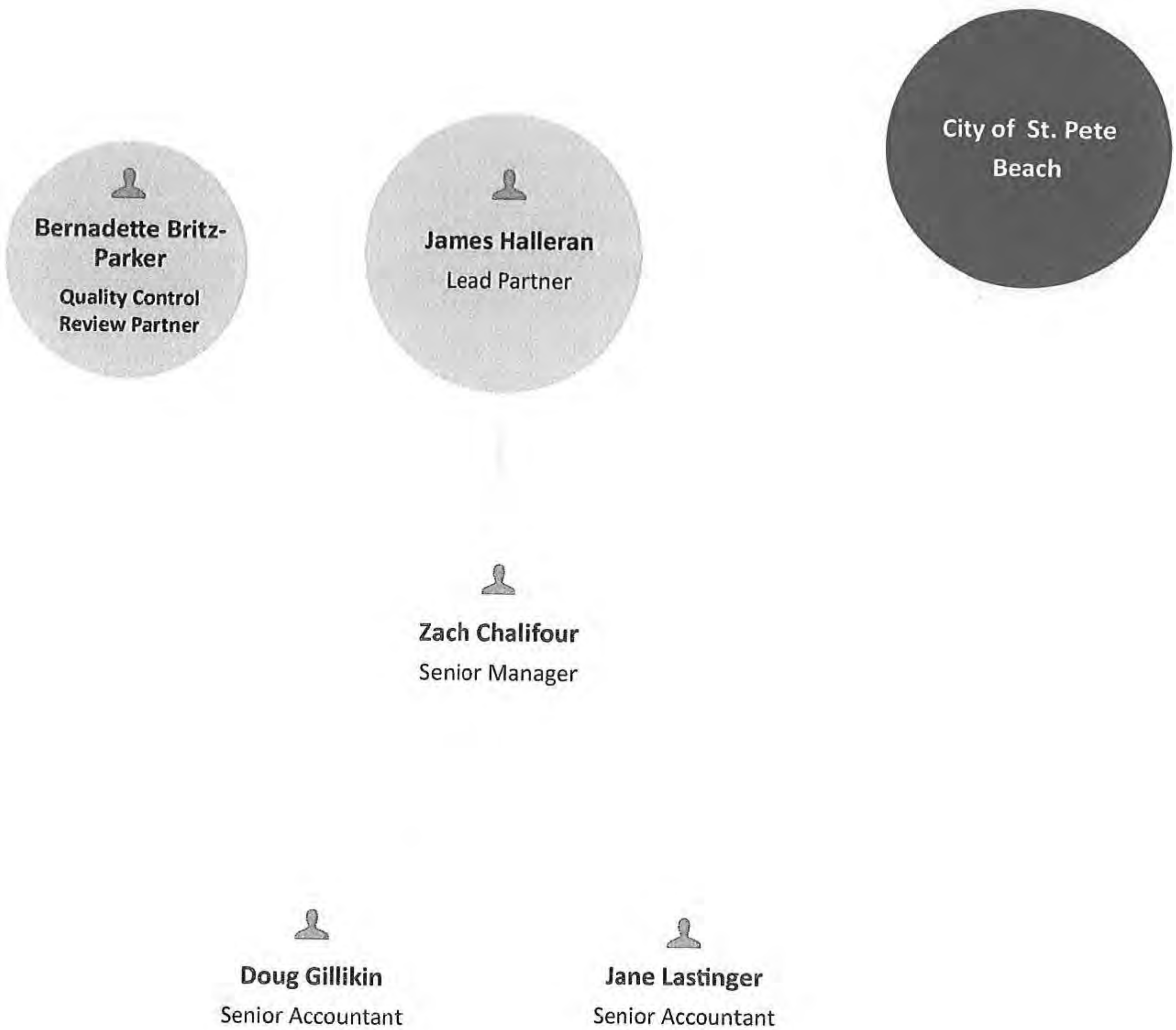
Bernadette Britz-Parker, CPA, Lean Six Sigma Certified, Engagement Quality Control Review Partner, will perform the second partner review of the CAFR. She will also be available to the entire audit team for all aspects of the engagement. As the leader of the Firm's Government Services Team, Bernadette has substantial experience providing services to governmental entities.

Zach Chalifour, CPA, Senior Manager, will be on-site and primarily responsible for supervising the engagement team from planning and fieldwork, through financial statement delivery. Zach is also a CAFR reviewer for the GFOA.

Doug Gillikin, CPA, Senior Accountant, will play a role in planning, performance and supervision of fieldwork, and preparation of the financial statements and reports. The majority of his work will be performed on-site.

Jane Lastinger, CPA, Senior Accountant, will be responsible for various aspects of the engagement, from planning, performance and supervision of fieldwork, data extraction testing, and preparation of final audit reports. The majority of her work will be performed on-site. As a result of her experience, Jane serves as an integral member of the Firm's Government Services Team and works and lives in the Tampa/St. Petersburg area.

Summary of Qualifications
ORGANIZATIONAL CHART



Resumés

OUR PEOPLE SERVING YOU

JAMES HALLERAN, CPA
LEAD PARTNER

As a Certified Public Accountant in the State of Florida, James has more than 20 years of experience providing accounting and consulting services for government entities and nonprofit organizations. He is a key member of the Firm's Government and Nonprofit Services Teams. In addition, James leads the Firm's Accounting & Auditing Client Services Team.

ENGAGEMENT RESPONSIBILITIES

James will serve as the Lead Partner and will have complete and final responsibility for the engagement, from planning to delivery of reports. He is also responsible for ensuring the highest quality of client service.

EXPERIENCE

James' experience with the Firm includes a wide range of assignments with an emphasis on governmental and nonprofit auditing. He provides consulting and personalized accounting and auditing services to his clients. James also helps ensure accuracy in governmental accounting and reporting. James is recognized state-wide as an expert for auditing and reporting, and currently serves on committees for the FICPA and the FGFOA. He is one of only 74 Comprehensive Annual Financial Report Reviewers in the state of Florida for the Government Finance Officer's Association. ***During the past five years, James has worked 7,000 hours on governmental engagements.***

During his tenure with the Firm, James has been involved with nonprofit organizations and government entities that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with the Federal Uniform Grant Guidance. He has performed consulting services in the area of internal controls and system design. In addition, he has performed internal inspections and external peer reviews for the Firm in accordance with peer review requirements. James is often called upon to teach training courses within the Firm and for the FICPA and FGFOA. James is also the Partner-in-Charge of the Strategic Nonprofit Alliance Partnership (SNAP) educational training.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded *Government Auditing Standards* continuing professional education requirements. His relevant Continuing Professional Education courses from the past two years are included in the following pages.

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of Government Audit Quality Center and Not-For-Profit Section)

Florida Institute of Certified Public Accountants (Steering Committee of the State & Local Government Section)

Government Finance Officers Association (CAFR Reviewer)

Florida Government Finance Officers Association (Technical Resource Committee and Instructor)

Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)

Volusia League of Cities

Space Coast League of Cities

United Way of Volusia and Flagler Counties, Inc. (Treasurer)

Strategic Nonprofit Alliance Partnership, Inc., (Partner-in-Charge - Volusia/Flagler Group)

Rotary Club of Daytona Beach (Past Treasurer)

Port Orange/South Daytona Chamber of Commerce (Past Board of Director)

Leadership Port Orange/South Daytona Chamber Alumni

Volusia County Citizens Academy Alumni

JAMES HALLERAN, CPA
LEAD PARTNER

RELEVANT EXPERIENCE

Burns Science & Technology Charter School, Inc.
Bridge Harbor Community Development District
The Chiles Academy, Inc.
Choices in Learning, Inc.
City of Avon Park, Florida
City of Bunnell, Florida
City of Cape Canaveral, Florida
City of Daytona Beach, Florida
City of Daytona Beach Shores, Florida
City of DeLand, Florida
City of Edgewater, Florida
City of Flagler Beach, Florida
City of High Springs, Florida
City of Lake Helen, Florida
City of Midway, Florida
City of Newberry, Florida
City of New Smyrna Beach, Florida
City of Ormond Beach, Florida
City of Palm Coast, Florida
City of Port Orange, Florida
City of South Daytona, Florida
City of Winter Park, Florida
City of Williston, Florida
Clay County Utility Authority
Florida Governmental Utility Authority
Halifax Area Advertising Authority
Halifax Management System, Inc.
Halifax Pension Plan
Holly Hill Police Pension Plan
North Florida Broadband Authority
Pinellas Opportunity Council, Inc.
Seacoast Utility Authority
Southeast Volusia Area Advertising Authority
Stewart-Marchman-Act Behavioral Healthcare, Inc.
Stewart-Marchman-Act Foundation
St. Lucie West Services District
Town of Hilliard, Florida
Town of Interlachen, Florida
Town of Welaka, Florida
Union County, Florida
Villages of Avignon Community Development District
Volusia Council of Governments (VCOG)
Volusia County, Florida
Volusia Soil & Water Alliance
Volusia Transportation Planning Organization (VTPO)
Volusian Water Alliance
West Volusia Area Advertising Authority

Experience in Computerized Systems:

James has experience utilizing CCH ProSystem Fx Engagement, IDEA Data Analysis Software, and Skype for Business for all engagements included in his experience. He is also well-versed in a wide range of accounting software utilized by our clients.

JAMES HALLERAN, CPA
LEAD PARTNER

CONTINUING PROFESSIONAL EDUCATION COURSE TITLE
GAQC 2014 Annual Update Webcast
The GASB's Standards Part 1: Considerations for Cost-Sharing Plans, Participating Employers
A&A Update (Pt 1 and 2, 2014 and 2015)
A&A and NFP joint PMIA Session
Beyond the Audit
2014 OMB Compliance Supplement and New Uniform Grant Guidance Key Points
Annual A&A Update: Risk Based Auditing - How to Audit More Efficiently, Be More Effective, and Bring More Value to The Client
A Game Changing Approach to Government Audits
Information Technology Considerations in Financial Statement Audit
AICPA National Governmental Accounting and Auditing Update Conference East 2014
What Employers Need to Know About Pension Accounting
Accounting & Auditing Retreat
Accounting & Auditing Update
Audit Quality Discussion Part I: Avoiding Common Audit Deficiencies in SLG Financial Audits
Audit Quality Discussion Part II: Avoiding Common Audit Deficiencies in Yellow Book and Single Audits
Accounting for Pension & OPEB
Uniform Guidance for Federal Awards: Auditor Planning Considerations for the New Single Audit Rules
GAQC 2015 Annual Update Webcast
Risk Based Auditing
2015 OMB Compliance Supplement and Single Audit Update
GASB Hot Topics (June and October 2015)
GASB Update
Local Government Accountability Update
A Closer Look at the New Pension Standards
Federal Single Audit Act Update
Single Audit and Audit Software Efficiencies
Revenue Recognition in a State and Local Government Environment
Annual Governmental GAAP Update
Now is the Time for Auditors to Get Ready for the Uniform Guidance Audit Requirements
In Focus: FASB Update for Private Companies and Not-for-Profit Organizations
SSARS 21 Implementation
The Continued Complexities of Auditing Governmental Pension Plans and Participating Employers
Volusia/Flagler FGFOA Quarterly Seminar 3-11-16

Resumés

OUR PEOPLE SERVING YOU

BERNADETTE BRITZ-PARKER, CPA, LSS CERTIFIED QUALITY CONTROL REVIEW PARTNER

As a Certified Public Accountant in the State of Florida, Bernadette has over 35 years of experience providing services to numerous municipalities, counties, and other governmental entities. She leads the Firm's Government Services Team and is recognized state-wide as an expert for governmental accounting, auditing, and reporting.

ENGAGEMENT RESPONSIBILITIES

As the Engagement Quality Control Review Partner, Bernadette will perform the second partner review of the financial statements. She will also be available to the entire audit team for all aspects of the engagement.

EXPERIENCE

Bernadette has been providing accounting, auditing and consulting services to governmental entities on several levels for her entire career. This experience includes preparing comprehensive annual financial reports, budget development, debt issuances and refinancing, selection and implementation of accounting systems, assistance meeting match requirements, significant grant compliance testing and a host of special projects specific to her clients' needs. She serves as a trusted advisor for her clients, assisting with due diligence and strategic planning. ***During the past five years, Bernadette has worked nearly 4,000 hours on governmental engagements.***

Bernadette spear-headed the use of data extraction technology on audit engagements within the Firm, and was instrumental in developing the Firm's approach to the SAS 94 (information technology) audit standard.

She also served on the FICPA State and Local Government Committee and the Quality Review Acceptance Committee, and has performed numerous peer reviews.

She has taught many courses within James Moore, for the FICPA, and the Florida Government Finance Officers Association (FGFOA), the Volusia/Flagler FGFOA, as well as multiple trade organizations. She was recently published nationally in the "Government Finance Review" where she addressed "Lean: A Path To Excellent Customer Service," an article focused on how governments can achieve maximum value and efficiency through the application of Lean methodologies. Bernadette also spoke at the Florida City and County Management Association (FCCMA) conference in May 2014.

MEMBERSHIPS & SERVICE

American Institute of Certified Public Accountants (Member of Government Audit Quality Center)

Florida Institute of Certified Public Accountants (Member of the State and Local Government Section and former member of Quality Review Acceptance Committee)

Government Finance Officers Association

Florida Government Finance Officers Association (2011-2015 Conference Committee and Instructor)

Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)

Leadership DeLand, Class of 1987

Space Coast League of Cities

Volusia League of Cities

Volusia County Citizen's Academy Alumni

DeLand Breakfast Rotary Club (First Female Rotarian in Volusia County)

Volusia Honor Air Committee, Chairman Flight IV, 9 Flights

Stetson University School of Accounting Advisory Board

DeLand Fall Festival of the Arts (Served on Board of Directors)

BERNADETTE BRITZ-PARKER, CPA, LSS CERTIFIED
QUALITY CONTROL REVIEW PARTNER

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Bernadette received a Bachelor of Science in Business Administration, with a major in Accounting from Stetson University. She received her Lean Six Sigma certification from The Ohio State University. She has exceeded *Government Auditing Standards* continuing professional education requirements. Her relevant Continuing Professional Education courses from the past two years are included in the following pages.

RELEVANT EXPERIENCE

Bridge Harbor Community Development District
City of Avon Park, Florida
City of Boynton Beach, Florida
City of Bunnell, Florida
City of Cape Canaveral, Florida
City of Daytona Beach, Florida
City of Daytona Beach Shores, Florida
City of DeLand, Florida
City of Edgewater, Florida
City of Flagler Beach, Florida
City of Marco Island, Florida (fraud investigation)
City of New Smyrna Beach, Florida
City of North Lauderdale, Florida
City of Ormond Beach, Florida
City of North Palm Beach, Florida
City of Palm Beach Gardens, Florida
City of Palm Coast, Florida
City of Pembroke Pines, Florida
City of Port Orange, Florida
City of South Daytona, Florida
City of West Palm Beach, Florida
City of Winter Park, Florida
Clay County Utility Authority
Columbia County Sheriff's Office (fraud investigation)
Daytona Beach Racing & Recreational Facilities District
Flagler County, Florida
Florida Governmental Utility Authority
Halifax Area Advertising Authority
Halifax Pension Plan
Holly Hill Police Pension Plan
North Florida Broadband Authority
Seacoast Utility Authority
Southeast Volusia Area Advertising Authority
Stewart-Marchman-Act Behavioral Healthcare, Inc.
Stewart-Marchman-Act Foundation
St. Lucie West Services District
Town of Lake Park, Florida
Town of Orange Park, Florida
Town of Palm Beach, Florida
Villages of Avignon Community Development District
Volusia Council of Governments
Volusia County Fair
Volusia County Industrial Development Authority
Volusia Transportation Planning Organization
Volusia County, Florida
Volusian Soil & Water Conservation District
Volusian Water Alliance
Water Authority of Volusia
West Volusia Tourism Advertising Authority

BERNADETTE BRITZ-PARKER, CPA, LSS CERTIFIED
QUALITY CONTROL REVIEW PARTNER

CONTINUING PROFESSIONAL EDUCATION COURSE TITLE
GASB Update
Local Government Accountability Update
Accounting Complexities Facing Local Governments
Internal Audit Forum
Municipal Utility Operations - Internal Controls and Best Practiices
Understanding Government Related Fraud
Annual A&A Update: Risk Based Auditing - How to Audit More Efficiently, Be More Effective, and Bring More Value to The Client
Annual Governmental GAAP Update
Accounting & Auditing Retreat
GASB Update
Accounting Complexities Facing Local Government IV
Local Government Accountability Update
Federal Single Audit Act Update
Internal Auditing 101
The Nuts and Bolts of an Audit
Annual A&A Update
Annual Governmental GAAP Update
Accounting & Auditing Retreat
FGFOA Quarterly Seminar Dec 2015
FGFOA Quarterly Seminar 2016

Experience in Computerized Systems:

Bernadette has experience utilizing CCH ProSystem Fx Engagement, IDEA Data Analysis Software, and Skype for Business for all engagements included in his experience. She is also well-versed in a wide range of accounting software utilized by our clients.

Resumés
OUR PEOPLE SERVING YOU

ZACH CHALIFOUR, CPA
ENGAGEMENT SENIOR MANAGER

As a Certified Public Accountant in the State of Florida, Zach has more than eight years of experience serving governmental municipalities, counties and other related entities. As a result of his experience, he serves as an integral member of the Firm's Government Services Team.

ENGAGEMENT RESPONSIBILITIES
As the Engagement Senior Manager, Zach will be on-site and primarily responsible for supervising the engagement team from planning and fieldwork, through financial statement delivery. Zach is also a CAFR reviewer for the GFOA.

EXPERIENCE
Throughout his career with the Firm, Zach's primary focus has been on rendering services for governmental entities and nonprofit organizations subject to the Federal Uniform Grant Guidance. Zach manages engagements for entities with upwards of $50 million in annual expenditures of federal and state awards. As a result of working with multiple governmental entities and nonprofit organizations, he has an extensive amount of experience with regard to Single Audit and utilities.

Zach has also worked with numerous clients to assist in the early implementation of new GASB standards, and has also served in a consulting capacity to assist entities and organizations prepare for their external audits and to prepare financial statements.

As a result of his extensive governmental auditing and accounting experience, Zach also spoke at the FGFOA School of Government Finance and conducted several governmental webinars on topics addressing accounting and auditing updates, internal control, fraud, and the new COSO Framework.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION
Zach received a Master of Accountancy and Bachelor of Science in Business Administration with a Major in Accounting and Information Sciences from Stetson University. He has exceeded *Government Auditing Standards* continuing professional education requirements. His relevant Continuing Professional Education courses from the past two years are

MEMBERSHIPS & SERVICE

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants (State & Local Government Section)

Government Finance Officers Association (CAFR Reviewer)

Florida Government Finance Officers Association (Instructor)

Volusia/Flagler Chapter of the Florida Government Finance Officers Association

Leadership Daytona, Class of XXXV

Space Coast League of Cities

Volusia League of Cities

Junior Achievement of Volusia County

Volusia Honor Air Flight VI Guardian

Daytona Beach Quarterback Club

ZACH CHALIFOUR, CPA
SENIOR MANAGER

RELEVANT EXPERIENCE

Bridge Harbor Community Development District
City of Bunnell, Florida
City of Cape Canaveral, Florida
City of DeLand, Florida
City of Edgewater, Florida
City of Lake Helen, Florida
City of Marco Island, Florida (fraud investigation)
City of New Smyrna Beach, Florida
City of Ormond Beach, Florida
City of Port Orange, Florida
Clay County Utility Authority
Florida Governmental Utility Authority
Halifax Area Advertising Authority
Halifax Management System, Inc.
Halifax Pension Plan
North Florida Broadband Authority
Seacoast Utility Authority
Southeast Volusia Advertising Authority
Stewart-Marchman-Act Foundation
St. Johns School District (internal accounts)
St. Lucie West Services District
The Chiles Academy, Inc.
Town of Hilliard, Florida
Union County, Florida
Volusia County, Florida
Volusia County Industrial Development Board
West Volusia Tourism Advertising Authority

CONTINUING PROFESSIONAL EDUCATION COURSE TITLE
Compliance Auditing
GASB Hot Topics
GASB Update
Local Government Accountability Update
Accounting Complexities Facing Local Governments
COSO Framework
Internal Audit Forum
Municipal Utility Operations - Internal Controls
Annual A&A Update: Risk Based Auditing - How to Audit More Efficiently, Be More Effective, and Bring More Value to The Client
Annual Governmental GAAP Update
Accounting & Auditing Retreat
Accounting & Auditing Update
OMB Super Circular: An Update
Compliance Auditing
Single Audit and Audit Software Efficiencies
Annual A&A Update
Annual Governmental GAAP Update

Experience in Computerized Systems:

Zach has experience utilizing CCH ProSystem Fx Engagement, IDEA Data Analysis Software, and Skype for Business for all engagements included in his experience. Hee is also well-versed in a wide range of accounting software utilized by our clients.

Resumés
OUR PEOPLE SERVING YOU

DOUG GILLIKIN, CPA
SENIOR ACCOUNTANT

As a Certified Public Accountant in the State of Florida, Doug has over seven years of experience in the accounting industry. His focus is on serving the needs of government and nonprofit organizations and helping them achieve their goals.

ENGAGEMENT RESPONSIBILITIES
As one of the Senior Accountants assigned to the engagement, Doug will be responsible for the oversight of the audit staff accountants, the performance of audit fieldwork, and for assisting with the preparation of financial statements and reports, and will assist in the performance of audit fieldwork. The majority of his work will be performed on-site.

EXPERIENCE
A certified public accountant in the State of Florida, Doug's experience includes a wide range of assignments for nonprofit and governmental organizations. He has the experience needed to help develop solutions to strengthen internal controls and improve financial reporting.

Doug has completed presentations on topics such as internal controls and the new COSO framework. His most recent presentation was completed to members of the Florida Institute of Certified Public Professionals, Volusia County Chapter.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION
Doug received a Master of Accountancy from the University of North Florida and a Bachelor in Arts in Accounting from Flagler College. He has exceeded *Government Auditing Standards* continuing professional education requirements. His relevant Continuing Professional Education courses from the past two years are included in the following pages.

MEMBERSHIPS & SERVICE
American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

(Member of the State & Local Government Section)

Daytona Beach Young Professionals Group, Treasurer

Strategic Nonprofit Alliance Partnership (SNAP), Inc., Member

AWARDS & RECOGNITIONS
40 under Forty for 2016, Daytona Beach News-Journal

DOUG GILLIKIN, CPA
SENIOR ACCOUNTANT

RELEVANT EXPERIENCE

The Chiles Academy
Choices in Learning, Inc.
City of Cape Canaveral, Florida
City of DeLand, Florida
City of Edgewater, Florida
City of New Smyrna Beach, Florida
City of Ormond Beach, Florida
City of Palm Coast, Florida
City of Port Orange, Florida
County of Volusia, Florida
Daytona Beach Area Association of Realtors, Inc.
Daytona Beach Area Convention & Visitors Bureau
DeLand Area Chamber of Commerce
Flagler College
Florida Governmental Utility Authority
Halifax Area Advertising Authority
Haven Recovery Center, Inc.
Hugh Ash Manor
Museum of Arts & Sciences
Southeast Volusia Advertising Authority
Stewart-Marchman-Act Foundation, Inc.
Stewart-Marchman-Act Behavioral Health Services, Inc.
Volusia Council of Governments
The Volusia/Flagler Young Men's Christian Association
West Volusia Tourism Advertising Authority
Workforce Development Board of the Treasure Coast, Inc.

CONTINUING PROFESSIONAL EDUCATION COURSE TITLE
Accounting & Auditing Research
Preparing Financial Statements
Annual A&A Update: Risk Based Auditing - How to Audit More Efficiently, Be More Effective, and Bring More Value to The Client
Fraud and Internal Control
Accounting & Auditing Retreat
Annual Governmental GAAP Update
Single Audit and Audit Software Efficiencies
Annual A&A Update
Super Circular: Staying Current with Grant Management Reform
Annual Governmental GAAP Update
Peer Review Update: Internal Control, Fraud, and the New COSO Framework

Experience in Computerized Systems:

Doug has experience utilizing CCH ProSystem Fx Engagement, IDEA Data Analysis Software, and Skype for Business for all engagements included in his experience. He is also well-versed in a wide range of accounting software utilized by our clients.

Resumés
OUR PEOPLE SERVING YOU

JANE LASTINGER, CPA
SENIOR ACCOUNTANT

As a Certified Public Accountant in the State of FLorida, Jane has over four years of experience providing auditing and personalized accounting services to government entities, higher education organizations, foundations, and nonprofit organizations. As a result of her experience, Jane serves as an integral member of the Firm's Government Services Team.

ENGAGEMENT RESPONSIBILITIES
As one of the Senior Accountants assigned to the engagement, Jane will be responsible for various aspects of the engagement, from planning, performance and supervision of fieldwork, data extraction testing, and preparation of final audit reports. The majority of her work will be performed on-site. Jane recently relocated to the Tampa/St.Petersburg area to help the Firm better serve our clients located in and around Pinellas and Hillsborough Counties.

EXPERIENCE
Prior to joining the Firm Jane served as an Assurance Associate with PricewaterhouseCoopers, LLP. Jane has worked with government entities, foundations, higher education organizations, and nonprofits during her tenure with the Firm.

EDUCATION & CONTINUING PROFESSIONAL EDUCATION
Jane received her Masters in Accounting and Bachelor of Science in Accounting from the University of Florida. She has exceeded *Government Auditing Standards* continuing professional education requirements. Her relevant Continuing Professional Education courses from the past two years are included in the following pages.

MEMBERSHIPS
American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

North Central Chapter of the Florida Government Finance Officers Association (Alachua/Putnam)

Nature Coast Chapter of the Florida Government Finance Officers Association

JANE LASTINGER, CPA
SENIOR ACCOUNTANT

RELEVANT EXPERIENCE

Gator Boosters, Inc.
GatorCare Health Management Corporation
Koch Foundation, Inc.
The Florida Trail Association, Inc.
MYCROSchool - Pinellas
School for Integrated Science & Technology (SIATech) - Gainesville
Shands Healthcare Employee Benefit Plans/UF Health
St. Johns River Water Management District
Town of Interlachen, Florida
Union County, Florida
University of Florida Department of Housing
University of Florida Historic St. Augustine, Inc.
University of Florida Investment Corporation
University of South Florida Department of Athletics
University of South Florida Sun Dome, Inc.
WGCU - FM, TV (Florida Gulf Coast University)
WUCF - TV (University of Central Florida)
WJCT - TV & FM.

CONTINUING PROFESSIONAL EDUCATION COURSE TITLE
Compliance Auditing
Accounting & Auditing Research
Preparing Financial Statements
Internal Control & Analytical Procedures
Annual A&A Update: Risk Based Auditing - How to Audit More Efficiently, Be More Effective, and Bring More Value to The Client
Advanced Supervision
Accounting & Auditing Retreat
Companion to PPC's Guide to Audits of Local Governments - Course 1 - Audit Programs
Companion to PPC's Guide to Audits of Local Governments - Course 2 - Concluding the Audit
Governmental Auditing Standards
Single Audit and Audit Software Efficiencies
Annual A&A Update
Accounting & Auditing Retreat
Accounting and Reporting Practices of Not-For-Profit Organizations

Experience in Computerized Systems:

Jane has experience utilizing CCH ProSystem Fx Engagement, IDEA Data Analysis Software, and Skype for Business for all engagements included in his experience. She is also well-versed in a wide range of accounting software utilized by our clients.

Summary of Qualifications
CONTINUING PROFESSIONAL EDUCATION

James Moore provides extensive training programs to ensure our staff obtain the best Continuing Professional Education (CPE) possible. **James Moore University** was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. **If individuals are involved in governmental accounting, a significant percentage of their CPE is attained in relevant governmental accounting courses.** The members of James Moore elected a Board of Trustees for **James Moore University** consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing (James Halleran, your Engagement Quality Control Review Partner), Tax, Technology Solutions Consulting, and Accounting and Controllership with the provision that each of the Firm's offices must have representation. Annually, a Chairman of the Board is elected by the Firm's Members. The Board has set certain goals for James Moore University, as follows:

Continuing Goals:

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

Long-Term Goals:

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

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

Summary of Qualifications

GOVERNMENT SERVICES TEAM

Government entities are a cornerstone of our Firm's practice and Bernadette Britz-Parker, your Quality Control Review Partner, leads the Government Services Team and James Halleran and Jane Lasinger, your Lead Partner and Senior Accountant serve as an integral members of the team. As a result of our experience, we provide tailored accounting and attestation services for governmental entities. We are more than just a government auditor. We seek to assist governments with the complexities associated with financial reporting and daily challenges. In addition to independent auditing services, solutions provided may include:

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

Governmental Accounting Committees & Associations

James Moore is a member in good standing of the:

- American Institute of Certified Public Accountants (AICPA)
- AICPA Governmental Audit Quality Center
- AGN International
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Volusia/Flagler Chapter of the FGFOA
- Nature Coast Chapter of the FGFOA
- North Central Chapter of the FGFOA
- Volusia League of Cities
- Space Coast League of Cities

James Halleran and Zach Chalifour, the Lead Partner and the Senior Manager assigned to City's engagement, currently serve on the GFOA's CAFR Review Committee, which reviews CAFRs of governmental entities to determine if a CAFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James Halleran has also served on the FICPA Local Government Committee for several years and the FGFOA Technical Resource Committee. In addition, James and Bernadette Britz-Parker have taught at several FGFOA Conferences, Volusia/Flagler Chapter meetings and are frequent speakers throughout the State of Florida. Bernadette has also been on the FGFOA conference planning committee for several years and spoke at the 2014 Florida City and County Managers Association (FCCMA) Conference.

Summary of Qualifications

CURRENT GOVERNMENT EXPERIENCE (INCLUDING CAFR & SINGLE AUDIT)

We are pleased to provide you with a list of current governmental audit clients and the scope of the audit. We invite you to make inquiries of these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

NAME OF ENTITY	CONTACT	FINANCIAL	CAFR	CAFR STAFF	SINGLE AUDIT
County of Volusia, Florida	Donna de Peyster, CPA, Chief Financial Officer/ Deputy County Manager (386) 736-5933, ext.	✓	✓	Bernadette Britz-Parker, Zach Chalifour	✓
City of DeLand, Florida	Kevin Lewis, Finance Director (386) 626-7077	✓	✓	Bernadette Britz-Parker, Zach Chalifour	✓
City of Ormond Beach, Florida	Kelly McGuire, Finance Director (386) 676-3226	✓	✓	Zach Chalifour	✓
City of Port Orange, Florida	Tracey Riehm, Finance Director (386) 506-5700	✓	✓	James Halleran, Zach Chalifour, Doug Gillikin	✓
City of Palm Coast, Florida	Chris Quinn, Finance Director (386) 986-3725	✓	✓	James Halleran	✓
City of Edgewater, Florida	John McKinney, Finance Director (386) 424-2400	✓	✓	James Halleran	✓
City of Cape Canaveral, Florida	John DeLeo, Administrative/Financial Services Director (321) 868-1220	✓	✓	Bernadette Britz-Parker, Doug Gillikin	✓
City of Bunnell, Florida	Stella Gurnee, Finance Director 386-437-7500	✓			✓
City of Lake Helen, Florida	Jason Yarborough, City Administrator 386-228-2121	✓			

Summary of Qualifications

CURRENT GOVERNMENT EXPERIENCE (INCLUDING CAFR & SINGLE AUDIT)

NAME OF ENTITY	CONTACT	FINANCIAL	CAFR	CAFR STAFF	SINGLE AUDIT
Florida Governmental Utility Authority	David DiLena, CPA, Chief Financial Officer (407) 629-6900	✓	✓	James Halleran, Zach Chalifour	
Clay County Utility Authority	Patricia Barthlow, Controller (904) 213-2404	✓			
Union County, Florida	Justin Stankiewicz, Chief Financial Officer (386) 496-0027	✓			✓
Alligator Point Water Resources District	Tom Vander Plaats, Chairman of the Board (850) 349-2274	✓			
Bridge Harbor Community Development	David DiLena, CPA, Chief Financial Officer (407) 629-6900	✓			
City of New Smyrna Beach, Florida	Pam Brangaccio, City Manager (386) 424-2108	✓	✓	Bernadette Britz-Parker	✓
Daytona Beach Racing & Recreational Facilities District	Barbara Kelly, General Manager (386) 255-7355	✓			
Halifax Area Advertising Authority	Trish Ruffino, Director of Finance (386) 255-0415 ext. 123	✓			
Southeast Volusia Advertising Authority	Carl Watson, Executive Director (386) 428-1600	✓			

Summary of Qualifications

CURRENT GOVERNMENT EXPERIENCE (INCLUDING CAFR & SINGLE AUDIT)

NAME OF ENTITY	CONTACT	FINANCIAL	CAFR	CAFR STAFF	SINGLE AUDIT
St. Johns River Water Management District	Greg Rockwell, Director of Financial Management Division (386) 329-4117	✓	✓	Donna Brown, Trey Long	✓
West Volusia Tourism Bureau	Renee Tallevast, Executive Director (386) 775-2006	✓			
Golf Club at Cypress Head	Susanne Snider, Controller (386) 756-5451	✓			
Halifax Management Systems, Inc. & Halifax Pension Plan	Eric Pemburn, Chief Financial Officer (386) 254-4000	✓			
Town of Welaka, Florida	Susan Douglas Thompson, Director of Finance (904) 278-3017	✓			
Town of Interlachen, Florida	Pamela Wilburn, Town Clerk (386) 684-3811	✓			
City of St. Marks, Florida	Zoe Mansfield City Manager (850) 925-6224	✓			✓
City of Carrabelle, Florida	Courtney Dempsey City Administrator (904) 697-3618	✓			✓

Summary of Qualifications

CURRENT GOVERNMENT EXPERIENCE (INCLUDING CAFR & SINGLE AUDIT)

NAME OF ENTITY	CONTACT	FINANCIAL	CAFR	CAFR STAFF	SINGLE AUDIT
Town of Greensboro, Florida	Harold Emrich, Town Manager (850) 442-6215	✓			✓
City of Chiefland, Florida	Mary Ellzey City Manager (352) 493-6711	✓			
City of Bristol, Florida	Robin Hatcher City Clerk (850) 643-2661	✓			✓
Town of Grand Ridge, Florida	J. R. Moneham Town Manager (850) 592-4621	✓			✓
Town of Havana, Florida	Anne Bert Town Clerk (850) 539-2820	✓			✓
Town of Greenville, Florida	Sherry Roland Town Clerk (850) 948-2251	✓			✓
City of High Springs, Florida	Jennifer Stull Finance Director (386) 454-4089	✓			✓

Summary of Qualifications
COMPREHENSIVE GOVERNMENT EXPERIENCE

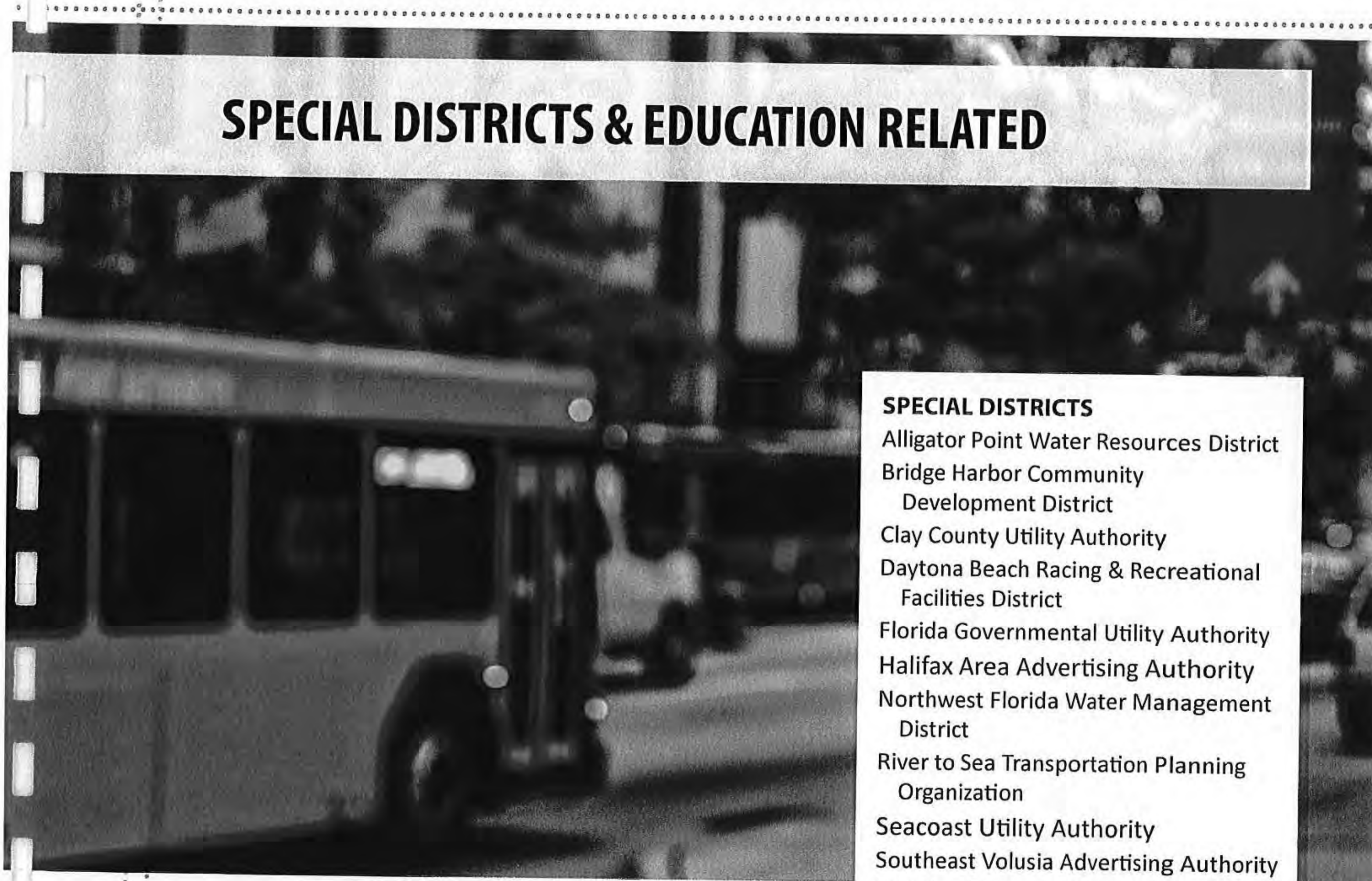
Our Firm has audited more than 80 governmental entities (local and state). This experience gives us an in-depth knowledge of the needs and requirements of the City. A complete list of our government experience is as follows:

City of Atlantic Beach, Florida
City of Avon Park, Florida
City of Bristol, Florida
City of Bunnell, Florida
City of Cape Canaveral, Florida
City of Carrabelle, Florida
City of Crystal River, Florida
City of Daytona Beach, Florida
City of Daytona Beach Shores, Florida
City of DeLand, Florida
City of Dixie, Florida
City of Edgewater, Florida
City of Fernandina Beach, Florida
City of Flagler Beach, Florida
City of High Springs, Florida
City of Lake Helen, Florida
City of Marco Island, Florida
City of Midway, Florida
City of Monticello, Florida
City of Newberry, Florida
City of New Smyrna Beach, Florida
City of Ormond Beach, Florida
City of Palm Coast, Florida
City of Port Orange, Florida
City of Quincy, Florida
City of St. Marks, Florida
City of Williston, Florida
City of Winter Park, Florida
County of Hamilton, Florida
Flagler County, Florida
Town of Altha, Florida
Town of Callahan, Florida
Town of Golden Beach, Florida
Town of Grand Ridge, Florida
Town of Greensboro, Florida
Town of Greenville, Florida
Town of Havana, Florida
Town of Hilliard, Florida
Town of Interlachen, Florida
Town of Orange Park, Florida
Town of Welaka, Florida
Union County, Florida
Volusia County, Florida

OTHER GOVERNMENTAL ORGANIZATIONS

City of DeLand, Florida Firefighters' Pension Plan
City of DeLand, Florida General Employees' Pension Plan
City of DeLand, Florida Police Officers' Pension Plan
City of Edgewater, Florida Firefighters' Pension Plan
City of Edgewater, Florida General Employees' Pension Plan
City of Edgewater, Florida Police Officers' Pension Plan
City of Ormond Beach, Florida Firefighters' Pension Plan
City of Ormond Beach, Florida General Employees' Pension Plan
City of Ormond Beach, Florida Police Officers' Pension Plan
City of Port Orange Firefighters' Pension Plan
City of Port Orange General Employees' Pension Plan
City of Port Orange Police Officers' Pension Plan
Cypress Head Golf Club
Emergency Medical Foundation, Inc.
Federal Equitable Sharing & Law Enforcement Trust
Florida Department of Community Affairs
Gainesville Community Redevelopment Agency
Halifax Management System, Inc.
Halifax Pension Plan
Holly Hill Police Pension Plan
North Florida Broadband Authority
Putnam-Clay-Flagler EOC, Inc.
Southeast Volusia Area Advertising Authority
Suwannee River Economic Council, Inc.
Volusia Council of Governments
Volusia Transportation Planning Organization (VTPO)

SPECIAL DISTRICTS & EDUCATION RELATED



SPECIAL DISTRICTS

Alligator Point Water Resources District
Bridge Harbor Community Development District
Clay County Utility Authority
Daytona Beach Racing & Recreational Facilities District
Florida Governmental Utility Authority
Halifax Area Advertising Authority
Northwest Florida Water Management District
River to Sea Transportation Planning Organization
Seacoast Utility Authority
Southeast Volusia Advertising Authority
St. Johns River Water Management District
St. Lucie West Services District
Suwannee River Water Management District
Suwannee Valley Transit Authority
Villages of Avignon Community Development District
Volusia County Industrial Development Authority
Volusia Soil & Water Conservation District
Volusia Water Alliance
Water Authority of Volusia
West Volusia Tourism Bureau

EDUCATION RELATED

Alachua County Public Schools
Baker County Public Schools
Bradford County Schools
Gadsen County School Board
Leon County School District
St. Johns County School District
Wakulla County School Board

SPECIAL ENGAGEMENTS

As governments are a cornerstone of our Firm's practice, James Moore strives to be more than simply a government auditor. We are continually focused on learning the business of government. It is not just about booking a transaction, but more about finding the solutions to tough problems. In addition to accounting and auditing, we also offer Agreed-Upon Procedures, Decision Validation Services, Lean Six Sigma Consulting, and Technology Solutions Consulting.

City of Cape Canaveral, Florida

City of Flagler Beach, Florida

City of Newberry, Florida

City of Ormond Beach, Florida

City of Palm Coast, Florida

City of Port Orange, Florida

City of Marco Island, Florida

City of Williston, Florida

Columbia County, Florida Sheriff's Office

Flagler County, Florida

Halifax Area Advertising Authority

Okaloosa County, Florida

Southeast Volusia Advertising Authority

Volusia County, Florida

Volusia Transportation Planning Organization

CITY OF FLAGLER BEACH, FLORIDA
Technology Solutions Consulting:

James Moore's Technology Solutions Consulting Team provides support for the City of Flagler Beach's servers, workstations and infrastructure. The City has nine sites connected back to a central location with either BrightHouse broadband or fiber. They have a main firewall appliance, three physical servers, twelve virtual servers running on Microsoft Windows Hyper-V. The City also runs Microsoft Exchange 2010 on premise.

CITY OF ORMOND BEACH, FLORIDA
Lean Six Sigma Consulting:

James Moore's Lean Six Government Solutions Team applied Lean methodologies to the City's construction contract change orders and HR performance review processes. Through this process, the City was able to improve efficiency by reducing turnaround times, standardizing processes, eliminating unnecessary paperwork and redundant procedures, and defining expectations.

Bernadette Britz-Parker, your Engagement Partner, presented with Joyce Shanahan, the City Manager of Ormond Beach, on the benefits of applying Lean Six Sigma methodologies to the City's processes at the Florida City and County Management Association (FCCMA) conference in May 2014.

Summary of Qualifications
REFERENCES

We are pleased to provide you with references for our clients who best match the requirements and needs of the City. We invite you to make inquiries of these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

"The reason I am happy to give JM&Co. my unqualified recommendation is because they have a history of not sensationalizing minor deficiencies. Bottom line - JM&Co. is more interested in assuring the entity they audit accomplishes their objectives rather than seizing opportunity to embarrass the agency they are auditing and simultaneously making JM&Co. look good. I like that!"

Fred Costello, Former Mayor
City of Ormond Beach, Florida

City of DeLand, Florida

120 S. Florida Avenue
DeLand, FL 32720

Kevin Lewis, Finance Director
(386) 626-7077

City of Ormond Beach, Florida

22 S. Beach Street
Ormond Beach, FL 32174

Kelly McGuire, Finance Director
(386) 676-3226

City of Port Orange, Florida

1000 City Center Circle
Port Orange, FL 32129

Tracey Riehm, Finance Director
(386) 506-5700

City of Palm Coast, Florida

160 Lake Avenue
Palm Coast, FL 32164

Chris Quinn, Finance Director
(386) 986-3725

City of Edgewater, Florida

104 North Riverside Drive
Edgewater, FL 32132

John McKinney, Finance Director
(386) 424-2400

Summary of Qualifications
PEER REVIEW

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

James Moore meets the highest auditing industry standards, and has undergone 13 Peer Reviews.

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

Peer Review
James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. We have participated in the peer review process since its initial year - long before it was required. The reviews are conducted by other Certified Public Accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

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

James Moore's thirteenth peer review report dated January 22, 2015 and our twelfth peer review dated January 19, 2012 can be found on the following pages. ***You will note that our peer review notes a "pass" rating, which is the best rating awarded. This peer review included a review of governmental engagements.*** In the peer review process, the peer review team evaluates and tests compliance with the Firm's system of quality control. Significant instances of noncompliance normally result in a qualified report. We are strong advocates of the peer review process and self-regulation within the profession. In addition, James Moore conducts peer reviews of other firms throughout the country.

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

HADDOX
REID
EUBANK
BETTS PLLC

CPAs & Advisors

SYSTEM REVIEW REPORT

January 22, 2015

To the Members
James Moore & Co., P.L.
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards,* audits of employee benefit plans, and examinations of service organizations (Service Organizations Control (SOC) 2 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail.* James Moore & Co., P.L. has received a peer review rating of *pass.*

Haddox Reid Eubank Betts PLLC

Jackson, Mississippi

One Jackson Place, Suite 500 • P.O. Drawer 22507 • Jackson, MS 39225-2507 • Ph: 601-948-2924 • Fx: 601-960-9154 • www.HaddoxReid.com

Summary of Qualifications

CAFR EXPERIENCE

James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Circular A-133, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

James Halleran, the Lead Partner, and Zach Chalifour, the Senior Manager, assigned to the City's audit, currently serve on the GFOA's CAFR Review Committee. The GFOA's CAFR Review Committee reviews CAFRs of governmental entities in order to determine whether a CAFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

Our experience encompasses a number of governmental entities. We have over 18 clients (current and former) that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program(CAFR Program). A list of our current clients who participate in the CAFR Program, as well as the Firm's partner and staff that had primary responsibility and interaction with municipal officials regarding the CAFR, is included on pages 39-42.

"James Moore & Co.'s contribution to our understanding of county budget process and practices has provided our council with a more comprehensive understanding of revenues and expenditures. This has helped us develop best practices policy which has achieved significant savings to the taxpayer without a reduction in service."

Jack Hayman, Volusia County, Council (retired), District 3

Scope Section
SPECIFIC AUDIT APPROACH

UNDERSTANDING OF THE SCOPE OF SERVICES TO BE PERFORMED
We understand the work to be performed, including an examination of financial statements, a financial audit as defined in FS 11.45, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

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

1. Does this provide value to our client?
2. Does this provide value to James Moore?
3. Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead re-focus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are less surprises and work loops later in the process as a result of effective planning. For the purposes of this proposal, we summarized our audit process into three distinct phases: (1) Planning; (2) Fieldwork; (3) Reporting. A brief description of each phase is included on the following pages.

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

Additionally, as significant Federal and State grant expenditures are anticipated to continue at the City, your audit is also subject to OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as well as the Florida Single Audit Act. We are prepared for the implementation of the Federal Uniform Grant Guidance beginning with your audit for the year ending September 30, 2016.

PLANNING

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

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

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

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

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

PLANNING (Continued)

Formal Planning and Interim Procedures: Occurs near year-end. Procedures include:

- Establish preliminary planning materiality
- Develop detailed audit plan, to include:
  - Assessment of risk at the financial statement account balance level
  - Plan tests of controls, tests of compliance and substantive procedures
  - Communicate audit plan with all members of engagement team
- Perform initial data extraction analysis of key accounts and transaction classes
- Meet with the Office of the Inspector General to gain an understanding of the results of work internal audit has performed over the Research Foundation
- Perform tests of controls and compliance
- Evaluate results of testing and, if necessary, modify the audit plan.

Evaluate the Design of Internal Controls

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

1. Financial reporting
2. Operations
3. Compliance with laws and regulations.

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

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

Our understanding of the internal controls will include the following:

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

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

SPECIFIC AUDIT APPROACH

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

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

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

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

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

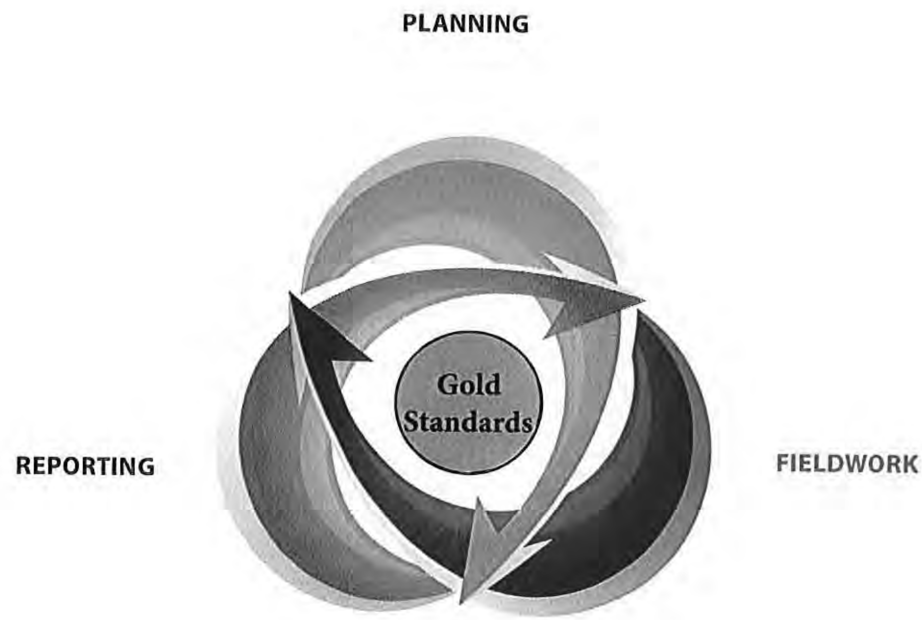
Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

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

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

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

SPECIFIC AUDIT APPROACH



FIELDWORK

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

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

SPECIFIC AUDIT APPROACH

REPORTING

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

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

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

We know from experience, that nobody likes surprises. So, once again, we will sit down one-on-one with management and elected officials, prior to our formal public presentation, to go over all aspects of the audit report, including our findings and recommendations, if you so wish. We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as foster meaningful communication between you and us.

Scope Section
SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

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

Appendix
RESOURCES AVAILABLE TO GOVERNMENTAL ENTITIES

Our Firm sends articles to our governmental clients throughout the year regarding updates affecting financial reporting. The following is an example of an article sent to our governmental clients.

Providing Tax, Auditing, Accounting & Controllership, Technology, Consulting, and Wealth Management Services Since 1964.

James Moore
Certified Public Accountants and Consultants

GASB Statement No. 72 - Fair Value Measurement and Application

In late February, GASB issued Statement No. 72, *Fair Value Measurement and Application*, which defines fair value, how fair value is measured, what assets and liabilities should be measured at fair value, and what information about fair value should be reported in the notes to the financial statements. Although requirements of this statement are effective for financial statements for periods beginning after June 15, 2015, **earlier application is encouraged.**

How These Changes Improve Financial Reporting

The new requirements improve the comparability of financial statements among governments by **requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques.** It also enhances fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

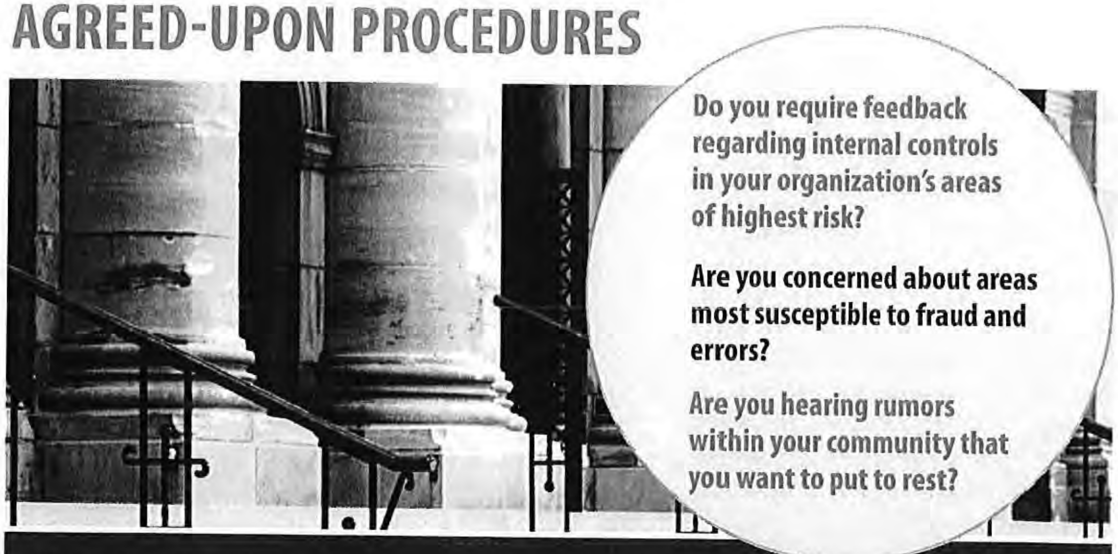
GASB Statement No. 72 requires you to make disclosures about your fair value measurements, the level of fair value hierarchy, and valuation techniques. Additional disclosures are required for certain entities that calculate the net asset value per share (or its equivalent). GASB recommends organizing your disclosures by the type of asset or liability reported at fair value. Learn more about GASB Statement No. 72.

Daytona Beach: 888.805.2172
Gainesville: 888.387.6851
Tallahassee: 800.386.6184

James Moore
Certified Public Accountants and Consultants
www.jmco.com

Additional Services Offered to Governmental Clients:

AGREED-UPON PROCEDURES



Although government organizations are required to have an audit, there are additional transactions that may necessitate the involvement of a certified public accountant. Maybe you have concerns about one financial aspect of your organization, while feeling comfortable about most others. An entire audit isn't necessary in this situation, just close attention to one area or department or another.

AGREED-UPON PROCEDURE SERVICES

For these circumstances, James Moore, CPAs can provide Agreed-Upon Procedures for your organization in accordance with standards issued by the American Institute of Certified Accountants (AICPA).

Because the scope of service is narrow, you can obtain the results you need without incurring the costs associated with a more rigorous engagement, such as a review or an audit.

THE PROCESS

During the engagement, we discuss your concerns and then agree upon a set of procedures to perform that are based on your requirements. We will then issue a report of findings based upon these procedures.

Because this is not a full financial statement audit, you have complete control over the type and extent of procedures to be performed. Although our report does not express an opinion on the findings, it does provide detailed accounting of the specific procedures performed and the results of such procedures. This type of reporting allows you to form your own conclusions based upon the information we provide.

AGREED-UPON PROCEDURES FOCUS ON WHAT YOU SPECIFICALLY WANT TO LOOK AT.

Our professionals can help you determine when independently applied agreed-upon procedures are the answer to your organization's needs.

CONTACT US

Daytona Beach: 386.257.4100
Gainesville: 352.378.1331
Tallahassee: 850.386.6184

http://tinyurl.com/np85dyt
http://tinyurl.com/phvsbuq

James Moore
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Published GFOA Article

Lean: A Path to Excellent Customer Service

Lean

A Path to Excellent Customer Service

By Bernadette Britz-Parker and Mike Sibley

To achieve maximum value and efficiency from Lean methodologies, governments need to fully understand what excellent customer service means to each of their customers.

Who are your customers? The answer varies by position. If you are a city finance director, your customers are your city's constituents, of course, but they are also members of the city commission, employees in the finance department, and other department leaders. To achieve maximum value and efficiency from Lean methodologies, governments need to fully understand what excellent customer service means to each customer.

Organizations sometimes spend a great deal of time and money in pursuit of goals that aren't the main priority for its customers. Lean focuses on finding the most effective way of delivering value — that is, what customers really want — rather than what the provider *thinks* they want. To deliver on this promise, Lean uses a five-step process to find and correct the underlying causes of problems (termed "bottlenecks") in a process. There is no such thing as a quick fix, although simple fixes may be possible once the problem is identified. Lean's goal is ensuring a consistent, ongoing approach to workplace improvement. Consequently, a significant part of a Lean process centers on answering these two questions:

1. Who is the customer?
2. What does the customer value most?

THE CHANGING DEFINITIONS OF 'VALUE'

When using Lean, everyone in the process is both the customer of the last person who touched the process the provider for the next person in the process. The definition of "value" changes along with the individual's role in the process. The following example demonstrates this concept.

Process to Be Analyzed: Vendors are not paid within the agreed-upon 30 day timeframe, which may add costs for the jurisdiction, including finance charges and lost discounts for on-time payment.

Background: The finance department generally pays invoices within 15 days, but first they require an approved invoice from the department that contracted for the goods or services. This can take as long as 60 days, which means vendors wait as long as 75 days to be paid.

The Parties Involved: The vendor, the finance department, the requisition clerk, and the requisition department manager.

- **Vendor:** *Customer of the government agency's finance department; provider to the agency.* The vendor becomes frustrated about not being paid on time and calls the finance department every week to ask the finance department secretary to follow up with the requisition clerk, who

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Lean: A Path to Excellent Customer Service

hasn't processed the invoice, to get an account number and approval on the line item to be charged.

Highest value: Being paid on time.

- Finance Department: *Customer of the requisition department; provider to the vendor.* The finance department has to wait for approval before paying the invoice and frequently incurs the vendor's anger, which is bad for morale and ultimately overall productivity.

Highest value: Paying incoming invoices without incurring additional charges.

- Requisition Clerk. *Customer of the department head; provider to the finance department.* The requisition clerk takes time away from other tasks and tries to get the required information yet again.

  Highest value: Not wasting time on follow-up that could be used for other tasks.

- Manager of the Requisition Department. *Customer of the requisition department clerk; provider to the vendor.* The manager has a number of invoices awaiting approval and is distracted from completing other responsibilities when interrupted by requests to approve these invoices.

  Highest value: Reducing the number of workday interruptions, keeping valued vendors satisfied.

Bottleneck: The requisition clerk must wait to get an account number and a sign-off on the budget line item from the department manager before sending it to the finance department. This can take as long as 60 days.

Lean Process: Using Lean methods and tools, talk to everyone involved in the process, from clerks to department managers, to determine exactly where the inefficiencies are and figure out workable solutions.

The Solution. In this example, the problem is alleviated by:

- Assigning account numbers to all approved outside vendors.
- Maintaining a list of incoming invoices.
- Requiring the invoices to be placed in a dedicated bin in the department manager's office and having the manager process incoming invoices within 36 hours.
- Placing approved invoices in a dedicated bin on the requisition clerk's desk.
- Having the clerk check off the item on his or her list and send it to the finance department within 24 hours.
- Creating a separate process for invoices that were not approved.

Result: The flow of invoices becomes regular and vendors are paid on time, creating great good will on the part of vendors. At the same time, agency personnel are happier with their jobs because their primary work gets done as scheduled.

CONCLUSIONS

Delivering better service with fewer resources is a hallmark of Lean. This is possible because "waste" is repurposed, allowing personnel to perform other tasks, and the dollars not spent on late fees and lost discounts may reallocated to providing additional services. It is a win-win situation for all the customers involved. ■

BERNADETTE BRITZ-PARKER oversees the Government Clients Services Team for James Moore, CPAs & Consultants (www.jmco.com). She has more than 32 years of experience providing services for governmental entities as a certified public accountant. MIKE SIBLEY leads the Accounting and Auditing practice. He has more than 15 years of experience as a certified public accountant and leads the firm in providing Lean Six Sigma services for clients representing the government, university, construction, manufacturing, and professional services industries.

RESOURCES AVAILABLE TO GOVERNMENTAL ENTITIES

Our Firm also offers several free webinars tailored to governmental entities on topics such as cloud computing, internal control and fraud, Lean Six Sigma, as well as accounting and auditing updates. Our webinars are eligible for Continuing Professional Education (CPE) credit. The following is an example of a webinar invitation sent to our governmental clients.

James Moore
Certified Public Accountants and Consultants

To Cloud or Not to Cloud, *it's Your Business Decision*

Upcoming FREE Webinar
Tuesday, March 31st
From 2 pm - 3 pm

Presented by:
Curtis McCallister, MCSE, CCA
Manager of Technology Solutions
James Moore, CPAs

This webinar is eligible for 1 FREE Credit of CPE.

REGISTER NOW

Using the right technology will improve your business processes and lower your operating costs through increased efficiency and enhanced collaboration. However, with technology's rapidly changing landscape and so many avenues from which to choose, finding the right IT solution for your organization can be a daunting task.

Cloud technology, when properly implemented, is a scalable and customizable solution that works well for most organizations. Over the past few years the technology has evolved to become a practicable alternative or compliment to in-house solutions by offering the benefits of increased functionality and mobility while at the same time lowering costs.

Join Curtis McCallister, MCSE, CCA, Manager of Technology Solutions at James Moore, CPAs, as he explains what cloud computing means, defines the different types, and discusses how it can be applied to your organization to meet your specific needs. Curtis will also explain the user experience, expectations, benefits, considerations, and address security concerns.

Our real-life examples will provide guidance to help you determine if cloud technology is right for your organization.

To find out more about your presenter, please click HERE.

If you have questions regarding this webinar, please contact Stacy Dreher by email at Stacy.Dreher@jmco.com or by phone at (888) 387-6851.

James Moore
Certified Public Accountants and Consultants
www.jmco.com

Appendix II
IMAGE SOURCES

Cover Bottom Left Image:
Park [Online image]. Retrieved April 11, 2016 from http://www.stpetebeach.org

Cover Bottom Right Image:
Don Cesar [Online image]. Retrieved April 11, 2016 from http://www.stpetebeach.org

St. Pete Beach City Commission
Agenda Report

Issue Considered: Authorize the City Manager to enter into Purchasing Agreements with Cribb Philbeck Weaver Group, Inc. (CPWG) for $101,297 for renovations to the Warren Webster Building.

Date: June 28, 2016

Prepared By: Mike Clarke, Public Works Director

Summary Of Issue: The Warren Webster Community Center Building in Pass-a-Grille is in need of substantial renovations. On March 24, 2016, in response to a previously published Request for Proposals (RFP), the City received three proposals to perform a pre-determined scope of demolition and renovation services identified by Recreation and Public Services staff.

On June 6nd, 2016, the Historic Preservation Board approved 3 applications related to the Warren Webster building: (1) Local historic designation case #2016-0038; (2) Certificate of appropriateness case #2016-0039); and (3) Variance to the City's floodplain regulations (case #2016-0040).

The certificate of appropriateness approved the proposed scope of work outlined in the above referenced RFP for the Warren Webster renovations. The last approval, commonly referred to as the "FEMA variance", allows those renovations to be completed under one building permit, as opposed to requiring the project be phased in order to stay below the 50% of maximum value threshold typically mandated by FEMA.

In evaluating the proposals and applicants, CPWG indicated to the City that their team to be dedicated to this project would include several layers of project management as well as several subcontractors which had committed to providing the time, availability and expertise necessary to complete a project of this scope in the relatively small time window available while meeting the City's quality expectations. Based on their proposed dedication of resources, a strong project familiarity which was evident to the City during the above referenced evaluation, excellent workmanship displayed on several past City projects, and the results of the attached proposal tabulation indicating that they were within less than 1% ($730) of providing the lowest cost estimate, City staff is recommending award of this project to CPWG.

Funding: CIP – Warren Webster R & M

Requested Motion: "I move to authorize the City Manager to enter into a Purchasing Agreements with Cribb Philbeck Weaver Group, Inc. (CPWG) for $101,297 for renovations to the Warren Webster Building."

Attachments: Purchasing Agreement and Proposal Tabulation

Reviewed by City Manager: WS
____

CITY OF ST. PETE BEACH, FLORIDA
PURCHASING AGREEMENT
Cribb Philbeck Weaver Group, Inc.
Warren Webster Renovations

THIS AGREEMENT is hereby executed this 28th day of June, 2016, between the CITY OF ST. PETE BEACH, FLORIDA (hereinafter "CITY") and Cribb Philbeck Weaver Group, Inc. (CPWG, hereinafter "VENDOR"), as follows:

WHEREAS, City is desirous of purchasing from Vendor the goods or services described in this agreement; and

WHEREAS, Vendor is in the business of providing the goods or services described herein, and has submitted an appropriate proposal to the City to provide the same; and

WHEREAS, this agreement has been properly approved by the appropriate authority of the City and the Vendor.

NOW, THEREFORE, upon the mutual covenants contained herein, and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereto hereby agree to the following:

1. City hereby agrees to purchase, and Vendor hereby agrees to sell or provide, the goods or services described in the proposal attached hereto and incorporated herein.

2. Vendor shall deliver the goods, or provide the services, described herein no later than November 7, 2016.

3. Time is of the essence in the performance of this contract. City shall be entitled to liquidated damages in the amount of $500 per day, for each day subsequent to the date set forth in paragraph 2 hereof that Vendor has failed to properly and completely deliver all of the goods or provide all of the services herein specified. Vendor specifically acknowledges that the foregoing sum is reasonable and does not constitute a penalty.

4. Upon Vendor's satisfactory delivery of the goods, or full performance of the services, or in accordance with the payment schedule provided in the attached proposal, City shall pay Vendor the sum of $101,797.00, as full consideration for the goods or services provided hereunder.

5. Vendor fully warrants the title to any goods provided hereunder, and agrees to defend the same against all claims whatsoever. At the time of delivery, Vendor shall furnish to the City a bill of sale absolute, with full warranties, or other evidence of title transfer satisfactory to the City, for the goods specified herein.

6. Vendor expressly warrants that all goods delivered hereunder are of merchantable quality and fit for the purpose for which the City has purchased the same. Vendor further warrants that any defects in the goods shall be properly repaired by Vendor for a period of 18 months from final delivery, including all parts and labor associated with said repairs.

7. City reserves the right to reject any defective goods, notwithstanding City's payment of the purchase price provided herein.

8. Vendor fully warrants that all services provided hereunder have been provided in a good and workmanlike manner. Vendor guarantees said services for a period of 18 months from the date of final performance. Vendor shall provide all labor and materials necessary to repair any defective workmanship reported to Vendor within said guarantee period.

9. To the extent that this agreement requires Vendor to provide any services of any kind, Vendor and all of Vendor's subcontractors shall maintain public liability insurance in a combined single limit for bodily injury and property damage in the amount of not less than $1,000,000.00, satisfactory to the City Manager of City, naming the City as additional insured and providing coverage up through and including the final performance of any services provided hereunder. Vendor and all of Vendor's subcontractors shall maintain in full force and effect a policy of worker's compensation insurance for all of Vendor's employees in accordance with applicable state and federal law. Said insurance coverage shall include employer's liability with a single limit of $100,000.00 per accident or occurrence. Vendor shall present City with a certificate for all of the foregoing insurance, at the time of executing this agreement and at such other times requested by the City. The Vendor waives all rights against the City, the City's consultants, separate contractors, if any, and any of its subcontractors, agents and employees, for damages caused loss to the extent covered by insurance described herein and obtained pursuant to this Section or other property insurance applicable to the services and product provided under this Contract. The City shall require of the Vendor, Vendor's consultants, separate contractors, if any, and the subcontractors, sub-subcontractors, agents and employees of any of them, by appropriate agreements, written where legally required for validity, similar waivers each in favor of other parties enumerated herein. The policies shall provide such waiver of subrogation by endorsement other otherwise. A waiver of subrogation shall be effective as to a person or entity even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, did not pay the insurance premium directly or indirectly, and whether or not the person or entity had an insurable interest in the property damaged.

10. In consideration of the payment of ten dollars as part of the above purchase price, Vendor shall indemnify, defend and hold the City harmless for itself, its employees, agents and assigns, from and against any and all losses, claims, damages, suits, actions, or demands, including attorneys fees and costs of litigation through all appellate proceedings, arising from the performance or non-performance of this agreement, whether caused in part by the City or not.

11. This Agreement shall be binding upon the parties, their successors, assigns, and legal representatives. Vendor shall not assign or otherwise transfer any of the rights or duties under this Agreement, without the express written consent of the City.

12. This document embodies the entire agreement of the parties. There are no promises, terms, conditions, or representations binding on either party hereto, other than those contained herein; and this document shall supersede all previous communications, representations, and/or agreements between the parties hereto, whether written or oral. This Agreement may be modified only in writing executed by all parties. This agreement shall be construed according to the laws of Florida, and venue for any action arising herefrom shall be in Pinellas County, Florida.

13. The prevailing party in any action to enforce or interpret this agreement shall be entitled to reasonable attorneys fees incurred through all appellate proceedings.

14. Vendor hereby acknowledges that the person executing this agreement on behalf of Vendor has the full authority to do so and to bind Vendor to the terms hereof.

15. Any notices provided hereunder shall be sent to the parties at the following addresses and shall be considered properly delivered when placed in the U.S. mail, postage prepaid, certified return receipt requested:

As to Vendor:	As to City:
	City Manager
CPWG, Inc.	City of St. Pete Beach, Florida
3918 N. Highland Ave.	155 Corey Avenue
Tampa, FL 33603	St. Pete Beach, Florida 33706

16. To the extent that any terms in the attached proposal conflict with the terms of this agreement, the terms of this agreement shall control and supersede such conflicting terms in the attached proposal, to the extent of such conflict.

17. The following sections, paragraphs or provisions of the attached proposal are hereby deleted from this agreement and shall be of no force or effect:

____

____

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

CPWG, Inc.	CITY OF ST. PETE BEACH, FLORIDA
Vendor	
BY Sheila Tarte	BY____________________
Sheila Tarte, Pres.	CITY MANAGER
NAME, TITLE (typed or printed)	
APPROVED AS TO FORM:	ATTEST:
________________	____________________
ANDREW DICKMAN	CITY CLERK
CITY ATTORNEY	

The contractor must comply with the Florida public records laws and must:
(a) Keep and maintain public records that ordinarily and necessarily would be required by the city in order to perform the service.
(b) Provide the public with access to public records on the same terms and conditions that the city would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
(d) Meet all requirements for retaining public records and transfer, at no cost, to the city all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and 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 of the city

This is a new legal requirement.
119.0701 Contracts; public records.—
(1) For purposes of this section, the term:
(a) "Contractor" means an individual, partnership, corporation, or business entity that enters into a contract for services with a public agency and is acting on behalf of the public agency as provided under s. 119.011(2).
(b) "Public agency" means a state, county, district, authority, or municipal officer, or department, division, board, bureau, commission, or other separate unit of government created or established by law.
(2) In addition to other contract requirements provided by law, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:
(a) Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service.
(b) Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.
(d) Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.
(3) If a contractor does not comply with a public records request, the public agency shall enforce the contract provisions in accordance with the contract.

3/12/14

Bid Results - Warren Webster Renovations 3/24/2016

Streets	CPWG	Eveland Bros.	Jam 5:20
5-ton, Three-Phase 20 SEER Heat-Pump	$ 8,080.00	$ 11,327.50	$ 6,850.00
HVAC Electrical	$ 3,390.00	-	-
Kitchen base cabinets and countertops	$ 1,990.00	$ 2,875.00	-
Flooring	$ 19,065.00	$ 34,500.00	$ 18,795.00
Acoustical ceiling tile	$ 6,375.00	$ 8,625.00	$ 16,704.00
Remove/replace lay-in light fixtures w/ LED bulbs	-	$ 11,040.00	$ 9,736.00
Remove/replace recess lighting w/ new fixtures and LED	$ 10,350.00	$ 9,200.00	$ 2,987.00
Emergency Lighting	$ 1,565.00	-	-
New windows	$ 13,000.00	$ 10,637.50	$ 13,991.00
Prep and paint the interior of the building	$ 6,085.00	$ 5,175.00	$ 5,455.00
New lap siding at gable ends	$ 6,465.00	$ 4,025.00	$ 5,724.00
Pressure wash, prep and paint building exterior	$ 5,750.00	$ 5,002.50	$ 5,215.00
Replace men’s and women’s restroom vanities	$ 2,410.00	$ 2,587.50	$ 2,888.00
Remove/replace existing awning fabric covering	$ 732.00	$ 7,475.00	$ 839.00
New fiberglass door at the existing water heater	$ 1,270.00	$ 2,530.00	$ 1,255.00
Block existing exterior openings with CMU at bathrooms	$ 2,540.00	$ 2,530.00	$ 997.00
Install new AC in both bathrooms	$ 9,645.00	$ 4,025.00	$ 4,963.00
Permit Allowance	$ 500.00	-	-
New Exterior door with panic bar at bathroom	$ 975.00	$ 2,875.00	$ 1,450.00
New exterior double doors accessing air handler room	$ 1,500.00	$ 2,875.00	$ 2,330.00
Two electrical outlets containing GFI/GFCI	$ 110.00	$ 1,725.00	$ 388.00
Total Bid	$ 101,797.00	$ 129,030.00	$ 100,567.00

Bid Package Review

Items Required to Be Submitted with Bid	CPWG	Eveland Bros.	Jam 5:20
Bidder's Contract Proposal Form	Yes	Yes	Yes
3 References (within past 5 years)	Yes	Yes	Yes
Bonding Capacity	Yes	Yes	Yes
Certificate of Insurance	Yes	Yes	Yes
Bid Bond	Yes	Yes	Yes
Contractor Proof of License	Yes	No	Yes
Contractor's Education and Training	Yes	Yes	Yes
Addendum Acknowledgment	No	Yes	Yes

St. Pete Beach City Commission
Agenda Report

Issue Considered:	Conditional Use 2016-0034, authorization for an existing tiki hut with a variance to the maximum size of the hut located on the beach adjacent to the Coral Reef Resort.
Date:	June 28, 2016
Prepared By:	Chelsey Welden – Planner II
Through:	Jennifer Bryla– Community Development Director
Summary of Issue	This item is one of the many conditional use approval requests for the Tradewinds holdings regarding tiki huts. The City Commission on June 14th directed staff to revise the code language pertaining to tiki huts. As the item has been posted, noticed and advertised according to law, staff is asking for the continuation to the date certain of the 23th of August, 2016 to allow time to revise the code language for the huts and accessory structures.
Requested Motion:	"I move to approve staff's recommendation and move item 2016-0034 to the August 23rd, 2016 City Commission meeting."
Reviewed by the City Manager	__WS__

St. Pete Beach City Commission
Agenda Report

Issue Considered:	Conditional Use 2016-0035, authorization for an existing tiki hut with a variance to the maximum size of the hut located on the beach adjacent to the Coral Reef Resort.
Date:	June 28, 2016
Prepared By:	Chelsey Welden – Planner II
Through:	Jennifer Bryla– Community Development Director
Summary of Issue	This item is one of the many conditional use approval requests for the Tradewinds holdings regarding tiki huts. The City Commission on June 14th directed staff to revise the code language pertaining to tiki huts. As the item has been posted, noticed and advertised according to law, staff is asking for the continuation to the date certain of the 23th of August, 2016 to allow time to revise the code language for the huts and accessory structures.
Requested Motion:	"I move to approve staff's recommendation and move item 2016-0035 to the August 23rd, 2016 City Commission meeting."

Reviewed by the City Manager WS ______

St. Pete Beach City Commission
Agenda Report

Issue Considered: Ordinance 2016-11 which enacts CPA 01-16.

Date: June 28th, 2016

Prepared By: Jennifer Bryla– Community Development Director

Through: Wayne Saunders – City Manager

Summary of Issue The Ordinance under consideration enacts the Comprehensive Plan amendment that was sent to the Department of Economic Opportunity and various reviewing bodies for comment in April, regarding Multi-modal transportation. Pinellas County, in an effort to plan for the mobility needs of pedestrians, bicyclists and transit users as well as motorists has removed from the County Comprehensive Plan any language that pertains to Transportation Concurrency and replaced it with Multi-modal transportation language. The reviewing entities have made comment and those have been incorporated into the Ordinance.

As a municipality within Pinellas County it is incumbent on the City to incorporate strategies within its Comprehensive Plan that are compliant with the County's. One of the central components of the County's Mobility Management language is the integration of multi-modal impact fees; coordinated with the review and management of traffic impacts generated by new development. During the review process, transportation management plans must be incorporated into the review data. The fees could be imposed to mitigate the impacts of development on the mobility systems.

Requested Motion: "I move to approve Ordinance 2016-11 on final reading (read title)."

Attachment:

Agenda Report
Staff Report
Ordinance 2016-11
Exhibit A
Transmittal Memo
CPA 01-16
Agency Review letters
Attachment A

Reviewed by the
City Manager ___WS___

ORDINANCE #2016-11

AN ORDINANCE OF THE CITY OF ST. PETE BEACH, PINELLAS COUNTY, FLORIDA, PROVIDING FOR AN AMENDMENT TO THE TRANSPORTATION ELEMENT OF THE COMPREHENSIVE PLAN AS OUTLINED IN "EXHIBIT A"; AMENDING GOAL 1; AMENDING POLICIES 1.1.1, 1.1.2, 1.4.2, 1.4.3 AND POLICY 1.5.2; AMENDING OBJECTIVE 1.3 AND 1.6; REMOVING METRICS IN ACCORDANCE WITH FLORIDA STATUTES; PROVIDING FOR THE REPEAL OF ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of St. Pete Beach Comprehensive Plan encourages the preservation of residential neighborhoods and recommends minimizing the impacts of commercial uses; and

WHEREAS, the Planning Board sitting as the Local Planning Agency conducted a public hearing on March 15, 2016, noticed pursuant to Florida law and determined the amendment consistent with the City's Comprehensive Plan; and

WHEREAS, the Pinellas County Board of County Commissioners has determined that the transportation system in Pinellas County should be able to adequately provide for the movement of people and goods and promote and protect public health, safety, and welfare if new development is to be accommodated; and

WHEREAS, the Pinellas County Board of County Commissioners adopted a Mobility Management System on March 29th, 2016; and

WHEREAS, municipalities within Pinellas County are required to maintain consistency with the County's County Wide Plan.

NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF ST. PETE BEACH FLORIDA, HEREBY ORDAINS:

Section 1. The Transportation Element of the City of St. Pete Beach Comprehensive Plan is hereby amended as illustrated in "Exhibit A" , amending Goal 1, Policies 1.1.1, 1.1.2, 1.4.2, 1.4.3, and 1.5.2, Objective 1.3, and 1.6 and removing metrics.

Section 2. All Ordinances or parts of Ordinances, in conflict herewith re hereby repealed to the extent of any conflict with this Ordinance.

Section 3. If any portion or part of this Ordinance is declared invalid by a court of competent jurisdiction, the valid remainder hereof shall remain in full force and effect.

Section 4. This Ordinance shall become effective within 30 days of the Florida Department of Economic Opportunity issuance of a final statement of "no objection".

ORDINANCE #2016-11

PASSED ON FIRST READING ________________________, a.d. 2016

PASSED ON SECOND AND FINAL READING _____________, a.d. 2016

____

Maria Lowe, MAYOR

FIRST READING: ____________
PUBLISHED: ____________
SECOND READING: ____________
PUBLISHED: ____________

I, Rebecca C. Haynes, City Clerk of the City of St. Pete Beach, Florida, do hereby certify that the foregoing Ordinance was duly adopted in accordance with the provisions of applicable law this ________ day of ________, 2016.

____

Rebecca C. Haynes, City Clerk

APPROVED AS TO LEGAL FORM AND CORRECTNESS:

____

City Attorney
Andrew Dickman, Esq.

EXHIBIT A

CPA 01-16

THE GOALS, OBJECTIVES AND POLICIES SECTION OF THE TRANSPORTATION ELEMENT OF THE COMPREHENSIVE PLAN IS AMENDED TO READ AS FOLLOWS:

III. Transportation Plan Element

GOAL 1:

Provide for a~~A~~ safe, convenient and energy efficient multimodal ~~motorized and non-motorized~~ transportation system shall be available for all residents and visitors to the city, that serves to increase mobility, reduce the incidence of single-occupant vehicles and efficiently utilize roadway capacity.

Objective 1.1

In accordance with this Comprehensive Plan, as amended, the operational Level of Service (LOS) D peak hour shall be the minimum standard for all arterial and collector roads within the City.

Policy 1.1.1.

The City shall review all proposed development or redevelopment for consistency with this element and any potential impacts upon the adopted LOS standards. ~~All development permits shall be issued only when it is documented that such development does not result a reduction in the level of service below the adopted level of service standards for the affected facility.~~

Policy 1.1.2

All new development and redevelopment proposals shall be reviewed under the City's Mobility ~~Concurrency~~ Management System through the application of Transportation Element policies and site plan review processes. Such policies are listed below: ~~Ordinance to ensure the level of service standards established in this element shall be maintained~~.

a. All development projects generating new trips shall be subject to payment of a multimodal impact fee.

b. Development projects that generate between 51 and 300 new peak hour trips are designated as Tier 1.

   i. Developers of Tier 1 projects located within deficient road corridors are required to submit a transportation management plan designed to address their impacts while increasing mobility and reducing the demand for single occupant vehicle travel.
   ii. The cost of transportation management strategies implemented for Tier 1 projects are creditable toward their multimodal impact fee assessment. If the cost of the improvement exceeds the assessment, the development project would not be subject to the payment of a multimodal impact fee.

c. Development projects that generate more than 300 new peak hour trips are designated as Tier 2.

i. Developers of Tier 2 projects within deficient road corridors are required to conduct a traffic study and submit an accompanying report. The report shall include the results of the traffic study and a transportation management plan identifying improvements necessary to address the impacts of the project.

ii. The cost of transportation management strategies implemented for Tier 2 projects may be applied as credit toward the project's multimodal impact fee assessment or payment of the fee could be included as part of a transportation management plan.

Policy 1.1.3

The City shall assess new development or redevelopment an equitable pro rata share of the costs to provide road-way improvements to serve the development or redevelopment, as established by the Pinellas County impact fee schedule.

~~Measure: Number of roadways with an acceptable operational level of service~~

Objective 1.2

Roadway rights-of-way shall be identified, reserved, or acquired.

Policy 1.2.1

The minimum setback requirements identified for all roadways shall be enforced through the land development regulations.

Policy 1.2.2

When acquisition of right-of-ways for all roadways is necessary, all attempts will be made to acquire such properties prior to exercising the power of eminent domain.

~~Measure: Rights-of-way protection~~

Objective 1.3

Through land development code regulations the City will strive to provide for safe, convenient and efficient multimodal parking and access ways.~~motorized and non-motorized vehicle parking and bicycle and pedestrian ways.~~

Policy 1.3.1

The City shall enforce parking standards which provide for safe and convenient on-site traffic flow.

Policy 1.3.2

When feasible, the City shall require bicycle and pedestrian ways for connecting residential areas to recreation areas, schools, and shopping areas.

Policy 1.3.3

Bicycle parking areas at shopping and recreational areas shall be encouraged.

Policy 1.3.4

The City shall require crosswalks and sidewalks on roadways of high pedestrian usage.

~~Measure: The availability of adequate parking, bicycle and pedestrian facilities for public use and safety~~ **Objective 1.4**

The City's transportation system shall emphasize safety and aesthetics.

Policy 1.4.1

The City shall encourage the maintenance and landscaping of the existing roadway system.

Policy 1.4.2

The City shall enforce the requirements of the Sign Ordinance along roadways in order to reduce visual confusion and safety hazards .

~~**Policy 1.4.3**~~

~~The City shall prepare annual accident frequency reports for all collector and arterial roads, which will be made available to appropriate County and State agencies.~~

Policy 1.4.3~~4~~

The City, in cooperation with the County and State, shall control access points of driveways and roadways to the roadway system.

~~Measure: Number of roadways landscaped and number of transportation related accidents, injuries and fatalities~~

Objective 1.5

As an ongoing objective, the City shall encourage the utilization of a multi-modal transportation system as needed.

Policy 1.5.1

The City shall re-evaluate the need for public transportation from time to time.

Policy 1.5.2

The City shall continue to identify and encourage the use of bicycle and pedestrian modes of transportation ~~ways~~.

Policy 1.5.3

The City shall review all proposed development and redevelopment site plans for the accommodation of bicycle and pedestrian traffic needs, when appropriate.

~~Measure: The availability of a multi-modal transportation system~~**Objective 1.6**

In accordance with this Comprehensive Plan, as amended, transportation planning shall be coordinated with the City's Future Land Use Plan, the FDOT 5-Year Transportation Plan and the 2060 Florida Transportation Plan, the County's Transportation policies, the Pinellas Area Transportation Study (PATS) Metropolitan Planning Organization (MPO) 5-Year Transportation Improvement Program (TIP), and the plans of the neighboring jurisdictions.

Policy 1.6.1

The City shall periodically review the FDOT and the PATS MPO 5-Year Transportation Plans in order to update or modify this Element, as necessary.

Policy 1.6.2

The City shall review for compatibility with this Element, the transportation plans and programs of the neighboring municipalities and Pinellas County as they may be amended.

Policy 1.6.3

Amendments to this Transportation Element shall be supported by an appropriate transportation analysis.

Policy 1.6.4

The City shall continue efforts to work with FDOT and all appropriate agencies to alleviate traffic circulation problems.

Policy 1.6.5

City officials shall review the Future Land Use Map when planning roadway construction and improvements to ensure that roadways are designed to serve the needs of the appropriate future land uses.

> ~~Measure: Consistency of transportation plans with appropriate transportation authorities and neighboring jurisdictions~~

St. Pete Beach City Commission

155 Corey Avenue
St. Pete Beach, FL 33706
727-367-2735

6/28/2016

Item Number
ORD 2016-11 enacting CPA #01-16

Type of Application
Comprehensive Plan Amendment to the City's Transportation Element

Applicant
City of St. Pete Beach

Location
City wide

Project Planner
Jennifer Bryla, AICP,

Requested Action
Approval to transmit CPA01-16 to the Department of Economic Opportunity and reviewing bodies

Staff Recommendation
Approval

Planning Board
Heard CPA 01-16 March 15, 2016. Recommended approval (3-0)

ITEM SUMMARY:

Pinellas County, in an effort to plan for the mobility needs of pedestrians, bicyclists and transit users as well as motorists is removing from the County Comprehensive Plan any language that pertains to Transportation Concurrency and replacing it with Multi-modal transportation language.

Concurrency language was enacted by the state through Rule 9J-5 F.A.C. as a component of the Growth Management Act of 1985. During the Legislative sessions between 2009 and 2011 the Rule was essentially replaced with the Community Planning Act. The Act amended Chapter 163, Florida Statutes. One of the components of the Act was the designation of dense urban land areas (DULAs), which Pinellas County is one. These changes effectively removed State-mandated transportation concurrency management requirements and provided local governments the option of establishing mobility plans and fees as a growth management tool to be utilized in place of traditional concurrency regulations. Concurrency ultimately created a negative effect, encouraging "leap frog" development.

The Community Planning Act encourages creative solutions to managing growth and emphasizes increasing mobility in various forms; pedestrian, transit, rideshare bicyclist and vehicular. The Act also allows for the establishment of mobility fees. As a municipality within Pinellas County it is incumbent on the City to incorporate strategies within its Comprehensive

City Commission Transmittal Hearing (4/12/2016) Recommended approval to transmit (5-0) First Reading (6/14/2016) approved on first reading Second Reading (6/28/2016) **Findings** In its review of the proposed application, staff has determined: 1. The proposed application is consistent with Florida Statutes. 2. The proposed application is consistent with the Pinellas County Regional Policy Plan. 3. The proposed application is consistent with the intent of the St. Pete Beach Comprehensive Plan. 4. The proposed application is consistent with the intent of the LDC.	Plan that are compliant with the County's. One of the central components of the County's Mobility Management language is the integration of multi-modal impact fees; coordinated with the review and management of traffic impacts generated by new development. During the review process, transportation management plans must be incorporated into the review data. The fees could be imposed to mitigate the impacts of development on the mobility systems. The City would not be permitted to collect any impact related fees if the language in the City's Comprehensive Plan were inconsistent with the County's language. The County expects final adoption of their multi-modal changes in May of 2016. If the City Commission chooses to transmit the attached language to the Department of Economic Opportunity and appropriate reviewing agencies, the language would be scheduled for adoption via Ordinance sometime in June of 2016. The Mobility Management System is intended to allow for the management of development and redevelopment of properties through the application of site plan requirements. Many of those County outlined requirements are strategies already included within the Community Redevelopment Division of our Land Development Code. The City makes a practice of allowing developers the option of selecting the most appropriate component for their project to help mitigate the impacts imposed. The costs of these improvements, with this new language, would be creditable toward the multi-modal impact fee; for any development above what may exist on the ground prior to redevelopment. Some of the management strategies are, but not limited to: • Access Management improvements • Provision of transit accommodations • Provision of pedestrian accommodations • Provision of bicycle accommodations • Implementation of transportation demand strategies • Provision of traditional neighborhood site design features. The County has requested all municipalities within its jurisdiction to make these changes to the Concurrency portion of their Plans in order to be consistent. As the City is regulating the impacts of Redevelopment currently these identified changes should not impact the strategies that are presently in place and should only further enhance the goals of the City, especially in the Community Redevelopment District. The City has been pursuing the concept of "Complete Streets", which is one tool in the Multi-modal transportation tool box since the inception of the Community Redevelopment District, roughly 2008. One benefit of the enhanced standards for multimodal design is often an increased level of safety. When activity is increased within the pedestrian realm a misinterpreted point of view is that conflict points increase, when in actuality the safety of the system usually increased with the heightened awareness on the movements on the street.

PUBLIC NOTICE:

Notice of public hearing has been advertised as required by State Statutes. As of the date of this report, no oral or written comments have been received. Oral and written comments may be presented at the public hearing.

COMPREHENSIVE PLAN/LAND DEVELOPMENT CODE:

The proposed Comprehensive Plan Amendment is consistent with the intent strategies of the City's Comprehensive Plan. Objectives and Policies that support the amendment are as follows, but not limited to:

FLU Objective 1.3

The City's Land Development Code shall be amended to encourage implementation of transportation and alternative mobility and management strategies, including mixed use projects, that reduce dependence on automobiles, reduce greenhouse gas emissions and consumption of non-renewable energy surces.

FLU Policy 1.3.3

Encourage alternative mobility options through safe, comfortable and continuous pedestrian and bicycle pathways linked to the downtown area, recreational facilities, activity and entertainment centers and public beach access points to reduce reliance on the auto.

FLU Goal 2

To meet the needs of residents and further the ideal of quality communities as a function of living, working, and recreation opportunities, the design and functionality of the Community Redevelopment District will have a renewed focus on livable community strategies that focus more on people and less on the auto with community improvements and site design that values connectivity, safe and attractive gathering places, functional and attractive design, and alternative safe mobility options.

The proposed Amendment is generally consistent with the City's Land Development Code. As stated previously, there are several criteria within the Code that speaks to various mobility mitigation strategies to alleviate the impacts of development.

There are portions of Division 29 – Concurrency Management which will need to be revised should the Mobility Management language be adopted, for consistency with the Comp Plan. Language may also be revised as part of Division 39 – Community Redevelopment District that provides further specificity to the mitigation strategies that are discussed in the Transportation Element.

PLANNING BOARD:

The Planning Board heard CPA 01-16 on March 15, 2016 and provided a recommendation of approval to the City Commission (3-0). The motion was made by Member Lehman, Member Ohlhaber confirmed the motion and unanimously approved by a roll call vote (3 yes – 0 no).

REVIEWING AGENCIES

As required by Florida Statutes 163.3167 the proposed amendment was sent to the following agencies for review and comment: Department of Environmental Protection – Office of Intergovernmental Programs, Department of State – Bureau of Historic Preservation, Department of Transportation – District Seven, Tampa Bay Regional Planning Council, Pinellas County Planning Department and the Pinellas County Planning Council / Metropolitan Planning Organization. Of these reviewers only one comment was received and the enacting Ordinance has been amended to reflect the comment.

STAFF RECOMMENDATION:

Upon review of the City's guiding documents and those of the County, staff recommends approval of Ordinance 2016-11 on first reading. This Ordinance will enact CPA 01-16 as presented.

THE SUNSET CAPITAL OF FLORIDA

MEMO SUBMITTAL CHECKLIST

April 14, 2016

TO: Florida Department of Economic Opportunity
State Land Planning Agency

RE: CPA # 01-16 – SUBMITTAL CHECKLIST
City of St. Pete Beach Proposed Amendment

The City of St. Pete Beach is pleased to submit this proposed amendment package for expedited state review for a text amendment to the City's Comprehensive Plan's Transportation Element. This proposed Comprehensive Plan Amendment submittal includes one (1) paper copy of all plan amendment material as well as two (2) CD ROMs containing the same.

Please note that the proposed amendment:

- Is not located within an Area of Critical State Concern

Summary description of the proposed amendment: Transmit the package to DEO of a Large Scale Comprehensive Plan Amendment (CPA) to amend the Transportation Element of the Comprehensive Plan of the City of St. Pete Beach.

A detailed explanation of the proposed plan, including background and other supporting documentation, is found in the attached Staff Report. The Staff Report provides a detailed documentation of the proposed amendment. All attachments to the Staff Report are listed below.

STAFF REPORT ATTACHMENTS:

Attachment A – Supporting documents

Pursuant to the checklist recommended on the DEO website the following items are included as part of the proposed plan package. Our responses are highlighted in yellow.

1. All proposed text in a strikethrough / underline format or similar easily identifiable format is included in the Staff Report.

2. The local planning agency public hearing was held on 3/15/16 and the City Commission public hearing was held on 4/12/16. Staff recommendations are included in the Staff Report. Local planning agency and the City Commission recommended approval, and those Board actions are included in this package.

3. Support documents and summaries of the support documents on which the recommendations regarding the proposed plan amendment(s) are based are included in the Staff Report.

4. For future land use map amendments, color maps depicting the following information are found in the Staff Report:

    a. The proposed future land use designation of the subject property – No Change
    b. The boundary of the subject property and its location in relation to the surrounding street and thoroughfare network – No Change
    c. The present future land use map designations of the subject properties and abutting properties No Change

5. An Existing Land Use Map depicting: NA

    a. The existing land uses of the land within the City are identified on the land use map included in the packet.
    b. The size of the subject property in acres or fractions thereof is included in the packet.

6. A description of availability of and the demand for sanitary sewer, solid waste, potable water and water supply, traffic circulation, and recreation, as appropriate is addressed in the Staff Report.

7. Information regarding the consistency of the proposed land use amendments with the future land use element goals, objectives and policies, and those of other affected elements is included in the Staff Report.

8. If a local government relies on data and analysis from a previous amendment, a reference to the specific portions of the previously submitted data and analysis on which the local government relies to support the amendment is referenced in the Staff Report.

9. If previous data and analysis is no longer the best available existing data or no longer supports the plan, copies of updated and reanalyzed data and analysis to support the proposed amendment is referenced in the Staff Report.

10. A submittal cover letter transmitting the proposed amendment includes the following:

   a. The date(s) the local planning agency and the commission held public hearings
   b. A statement certifying that the proposed amendment(s) have been submitted to the appropriate agencies identified above. Certification means that the letter must state that a copy of a complete amendment package including supporting data and analysis has been mailed to these agencies and the date it was mailed.
   c. A summary of the plan amendment(s) including that the amendment is being submitted under the expedited state review process.
   d. A statement indicating that the amendment is not applicable to an area of critical state concern
   e. The name, title, address, telephone, fax number, and e-mail of the local contact person

The City of St. Pete Beach thanks you for your time and thoughtful consideration of this proposed Comprehensive Plan Amendment Package. Please do not hesitate to contact staff if you have any questions or concerns. If you need any additional information regarding this CPA, please contact the following City of St. Pete Beach staff:

Jennifer Bryla, AICP, Director
Department of Community Development
155 Corey Avenue, St. Pete Beach, FL 33706
727.363.9265 (direct), 727.363.9222 (fax)
E-mail: jbryla@stpetebeach.org

Rick Scott
GOVERNOR

FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Cissy Proctor
EXECUTIVE DIRECTOR

May 26, 2016

The Honorable Maria Lowe
Mayor, City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, Florida 33706

Dear Mayor Lowe:

The Department of Economic Opportunity has completed its review of the proposed comprehensive plan amendment for the City of St. Pete Beach (Amendment No. 16-1ESR), which was received on April 26, 2016. We have reviewed the proposed amendment pursuant to Sections 163.3184(2) and (3), Florida Statutes (F.S.), and identified no comment related to important state resources and facilities within the Department of Economic Opportunity's authorized scope of review that will be adversely impacted by the amendment if adopted.

The City is reminded that pursuant to Section 163.3184(3)(b), F.S., other reviewing agencies have the authority to provide comments directly to the City. If other reviewing agencies provide comments, we recommend the City consider appropriate changes to the amendment based on those comments. If unresolved, such comments could form the basis for a challenge to the amendment after adoption.

The City should act by choosing to adopt, adopt with changes, or not adopt the proposed amendment. Also, please note that Section 163.3184(3)(c)1, F.S., provides that if the second public hearing is not held within 180 days of your receipt of agency comments, the amendment shall be deemed withdrawn unless extended by agreement with notice to the Department of Economic Opportunity and any affected party that provided comment on the amendment. For your assistance, we have enclosed the procedures for adoption and transmittal of the comprehensive plan amendment.

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
850.245.7105 | www.floridajobs.org
www.twitter.com/FLDEO | www.facebook.com/FLDEO

If you have any questions concerning this review, please contact Valerie Jenkins, at (850) 717-8493, or by email at valerie.jenkins@deo.myflorida.com.

Sincerely,

Taylor Teepell, Director
Division of Community Planning

TT/vj

Enclosure(s): Procedures for Adoption

cc: Mrs. Jennifer Bryla, AICP, Director, Department of Community Development, City of St. Pete Beach
Mr. Sean T. Sullivan, Executive Director, Tampa Bay Regional Planning Council

FDOT

Florida Department of Transportation

RICK SCOTT
GOVERNOR

11201 N. McKinley Drive
Tampa, Florida 33612

JIM BOXOLD,
SECRETARY

May 19, 2016

Ms. Jennifer C. Bryla, AICP, Director
Community Development Office
City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, FL 33706

Re: St. Pete Beach Comprehensive Plan Amendment 16-1 ESR

Dear Ms. Bryla:

We have reviewed the City of St. Pete Beach proposed Comprehensive Plan (the Plan) Amendment 16-1 ESR according to Chapter 163, Florida Statutes, and our review guidelines. The Department is providing the following assessment.

Background St. Pete Beach is the southernmost barrier island community in Pinellas County. The 2010 estimate of population was 9,346 (US Census). The City (approximately two square miles) is comprised mostly of residential, commercial, recreation/open space and public/semi-public land uses. SR 682 (Pinellas Bayway), SR 693 (75th Avenue) and SR 699 (Gulf Boulevard) are the only three state facilities in the city.

Proposal: The City proposes to modify their Transportation Element in order to remove transportation concurrency in favor of a Mobility Management System. This involves making changes to the Goals, Objectives and Policies that will make them consistent with Pinellas County's Comprehensive Plan.

Comments:

> Transportation Element, Policy 1.1.2, sub-paragraphs b and c: "Development projects that generate between 51 and 300 new peak hour trips...within deficient road corridors are required to submit a transportation management plan.... Development projects that generate more than 300 new peak hour trips...within deficient road corridors are required to conduct a traffic study and submit an accompanying report. The report shall include the results of the traffic study and a transportation management plan identifying improvements necessary to address the impacts of the project." FDOT would like to be involved in the review of such TMPs in order to determine the impacts of such developments on state roads.

Transportation Element, Objective 1.6: "In accordance with this Comprehensive Plan, as amended, transportation planning shall be coordinated with the City's Future Land Use Plan and Map, the FDOT 5-Year Transportation Plan, the County's Transportation policies...." The Department has a Five-Year Work Program and a 2060 Florida Transportation Plan, but is uncertain to which the policy is referring.

Thank you for the opportunity to review this amendment. Please ensure that we receive a copy of the adopted amendment. Should you have any questions please do not hesitate to contact me at 813-975-6444 or at jeffery.dow@dot.state.fl.us.

Sincerely,

Jeffery F. Dow
LGCP Coordinator

cc: Dana Reiding, Administrator of Intergovernmental Programs, FDOT
Ray Eubanks, Plan Processing Administrator, DEO
Valerie Jenkins, Planning Analyst, DEO
Waddah Farah, PDA Administrator, FDOT District 7
Daniel Santos, AICP, Growth Management Supervisor, FDOT District 7

Southwest Florida
Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899
(352) 796-7211 or 1-800-423-1476 (FL only)
WaterMatters.org

An Equal Opportunity Employer

Bartow Service Office
170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)

Sarasota Service Office
6750 Fruitville Road
Sarasota, Florida 34240-9711
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Service Office
7601 U.S. 301 North (Fort King Highway)
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

May 13, 2016

Ms. Jennifer C. Bryla, AICP
City of St. Pete Beach
Community Development Office
155 Corey Avenue
St. Pete Beach, FL 33706

Subject: **St. Pete Beach 16-1ESR**

Dear Ms. Bryla:

The Southwest Florida Water Management District (District) has reviewed the proposed amendment. It does not appear that the proposed amendment will result in any adverse regional water resource-related impacts. Therefore, we are not forwarding any comments for consideration.

We appreciate this opportunity to participate in the review process. If you have any questions or require further assistance, please do not hesitate to contact me at (352) 796-7211, extension 4790, or james.golden@watermatters.org.

Sincerely,

James J. Golden, AICP
Senior Planner

JG
cc: Ray Eubanks, DEO

Tampa Bay Regional Planning Council
ESTABLISHED 1962

LGCPAR

Local Government Comprehensive Plan Amendment Review

4000 Gateway Centre Boulevard, Suite 100, Pinellas Park, FL 33782
(727) 570-5151 / www.tbrpc.org

LOCAL GOVERNMENT:	**City of St. Pete Beach**
STATE LAND PLANNING AGENCY REFERENCE:	**DEO #16-1ESR**
LOCAL GOVT REFERENCE:	**CPA01-16**
AMENDMENT TYPE:	**Text**
ELEMENTS/SECTIONS AFFECTED:	**Transportation**
DATE RECEIVED FROM LOCAL GOVERNMENT:	**4/22/2016**

LINK TO PROPOSED AMENDMENT TRANSMITTAL PACKAGE:
https://papers.deo.myflorida.com/FloridaPapers/FlashAug16/Model/documentView.cfm?UserID=6239&AreaID=11&DocumentID=468559

AMENDMENT INITIATED BY: Local government

SUMMARY OF THE PROPOSED AMENDMENT:

This proposed amendment would make changes to the text of various objectives and policies contained within the Transportation Element of the City of St. Pete Beach Comprehensive Plan. The proposed amendment would eliminate transportation concurrency requirements and associated level of service standards. In the place of transportation concurrency requirements, the City proposes implementation of a Mobility Management System that is consistent with the countywide approach to managing transportation impacts created by development or redevelopment, as prescribed in the Pinellas County Mobility Plan (2013). The most significant change contained in this proposed amendment would be the addition of language to Transportation Element Policy 1.1.2 to include sub-policies that provide requirements for development projects under the City's new Mobility Management System.

The Community Planning Act of 2011 (Chapter 2011-139, *Laws of Florida*) removed State of Florida requirements that local government comprehensive plans contain transportation concurrency management requirements. Subsequent to the enactment of Community Planning Act of 2011, the Pinellas County Metropolitan Planning Organization (MPO) facilitated development of the Pinellas County Mobility Plan, a countywide approach to managing the impacts of development/redevelopment projects upon the transportation system. Prior to the proposal of this comprehensive plan amendment, a number of other municipalities in Pinellas County have proposed and/or adopted similar amendments to rescind transportation concurrency requirements and implement a Mobility Management Plan that is consistent with the Pinellas County Mobility Plan.

REVIEW COMMENTS:

Pursuant to section 163.3184(3)(b), *Florida Statues*, Tampa Bay Regional Planning Council (TBRPC) staff has reviewed the proposed comprehensive plan amendments, and identified no adverse effects on regional resources or facilities as identified in *Future of the Region: A Strategic Regional Policy Plan for the Tampa Bay Region*. Additionally, no extrajurisdictional impacts were identified that would be inconsistent with the comprehensive plan of any affected local government.

Staff Contact: Brady Smith
brady@tbrpc.org / Ext. 42

Pinellas County
PLANNING

May 10, 2016

City of St. Pete Beach
ATTN: Jennifer C. Bryla, Director
Community Development
155 Corey Avenue
St. Pete Beach, Florida 33706

RE: Amendments to the City of St. Pete Beach Comprehensive Plan CPA01-16

Dear Ms. Bryla:

The Pinellas County Planning Department, as the County Land Planning Agency, has reviewed the referenced City of St. Petersburg Comprehensive Plan Amendment. The review and comments are developed in accordance with the requirements of Section 163. 3184 (3), F.S., and consider the effect and relationship of the adopted Comprehensive Plan Amendments to the Pinellas County Comprehensive Plan.

The County finds that the proposed amendment to the City Comprehensive Plan for CPA 01-16 is compatible with, and furthers the provisions of the Pinellas County Comprehensive Plan.

Thank you for the opportunity to review the adopted Comprehensive Plan Amendment package. If you have any questions regarding the findings above, please feel free to contact me at: 727-464-5638.

Sincerely,

Scott Swearengen
Long Range Planning Division
Pinellas County Planning Department

cc: Renea Vincent, Director, Pinellas County Planning Department
Ray Eubanks, Plan Processing Administrator, Florida Department of Economic Opportunity

Pinellas County Planning
310 Court Street
Clearwater, FL 33756
Main Office: (727) 464-8200
FAX: (727) 464-8201
V/TDD: (727) 464-4062

www.pinellascounty.org

Rick Scott
GOVERNOR

FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Cissy Proctor
EXECUTIVE DIRECTOR

MEMORANDUM

TO: Suzanne Ray, DEP
Deena Woodward, DOS
Tracy Suber, DOE
Dan Santos, FDOT7
Brady Smith, Tampa Bay RPC
Trisha Neasman, Southwest Florida WMD
Pinellas County

DATE: April 27, 2016

SUBJECT: EXPEDITED STATE REVIEW PROCESS

***COMMENTS* FOR PROPOSED COMPREHENSIVE PLAN AMENDMENT**

LOCAL GOVERNMENT/ STATE LAND PLANNING AGENCY AMENDMENT #:

St. Pete Beach 16-1ESR

STATE LAND PLANNING AGENCY CONTACT PERSON/PHONE NUMBER:

Brenda Winningham /850-717-8516

The referenced proposed comprehensive plan amendment is being reviewed pursuant the Expedited State Review Process according to the provisions of Section 163.3184(3), Florida Statutes. Please review the proposed documents for consistency with applicable provisions of Chapter 163, Florida Statutes.

Please note that your comments must be sent directly to and received by the above referenced local government within 30 days of receipt of the proposed amendment package. A copy of any comments shall be sent directly to the local government and ALSO to the Department of Economic Opportunity to the attention of Ray Eubanks, Administrator, Plan Review and Processing at the Department E-mail address:
DCPexternalagencycomments@deo.myflorida.com

Please use the above referenced State Land Planning Agency AMENDMENT NUMBER on all correspondence related to this amendment.

Note: Review Agencies - The local government has indicated that they have mailed the proposed amendment *directly to your agency.* See attached transmittal letter. *Be sure to contact the local government if you have not received the amendment.* Also, letter to the local government from State Land Planning Agency acknowledging receipt of amendment is attached.

Rick Scott
GOVERNOR

FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Cissy Proctor
EXECUTIVE DIRECTOR

April 27, 2016

Ms. Jennifer C. Bryla, AICP, Director
City of St. Pete Beach Community Development
Department
155 Corey Avenue
St. Pete Beach, Florida 33706-1839

Dear Ms. Bryla:

Thank you for submitting the City of St. Pete Beach's proposed comprehensive plan amendments submitted for our review pursuant to the Expedited State Review process. The reference number for this amendment package is **St. Pete Beach 16-1ESR.**

The proposed submission package will be reviewed pursuant to Section 163.3184(3), Florida Statutes. Once the review is underway, you may be asked to provide additional supporting documentation by the review team to ensure a thorough review. You will receive the Department's Comment Letter no later than **May 26, 2016.**

If you have any questions please contact Anita Franklin, Senior Plan Processor at (850) 717-8486 or Brenda Winningham, Regional Planning Administrator, whom will be overseeing the review of the amendments, at (850) 717-8516.

Sincerely,

D. Ray E

D. Ray Eubanks, Administrator
Plan Review and Processing

DRE/af

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
850.245.7105 | www.floridajobs.org
www.twitter.com/FLDEO | www.facebook.com/FLDEO

Jennifer Bryla

From:	Ray, Suzanne E. <Suzanne.E.Ray@dep.state.fl.us>
Sent:	Monday, May 09, 2016 2:38 PM
To:	Jennifer Bryla; DCPexternalagencycomments
Subject:	St. Pete Beach 16-1ESR Proposed

To: Jennifer Bryla, AICP

Re: St. Pete Beach 16-1ESR – Expedited Review of Proposed Comprehensive Plan Amendment

*Please note the new contact information below.

The Office of Intergovernmental Programs of the Florida Department of Environmental Protection (Department) has reviewed the above-referenced amendment package under the provisions of Chapter 163, Florida Statutes. The Department conducted a detailed review that focused on potential adverse impacts to important state resources and facilities, specifically: air and water pollution; wetlands and other surface waters of the state; federal and state-owned lands and interest in lands, including state parks, greenways and trails, conservation easements; solid waste; and water and wastewater treatment.

Based on our review of the submitted amendment package, the Department has found no provision that, if adopted, would result in adverse impacts to important state resources subject to the Department's jurisdiction.

Feel free to contact me at Suzanne.e.ray@dep.state.fl.us or (850) 717-9037 for assistance or additional information. Please send all amendments, both proposed and adopted, to plan.review@dep.state.fl.us or

Florida Department of Environmental Protection
Office of Intergovernmental Programs, Plan Review
2600 Blair Stone Rd. MS 47
Tallahassee, Florida 32399-2400

Suzanne E Ray