FINANCE AND BUDGET REVIEW COMMITTEE
SPECIAL MEETING
CITY OF ST. PETE BEACH
COMMISSION CHAMBERS

155 Corey Avenue
St. Pete Beach, FL 33706
Wednesday, September 2, 2026
12:30 PM

Call to Order
Pledge of Allegiance
Roll Call

SPECIAL MEETING

1. Approval of the Agenda -

   Action Request: Motion to approve the September 2, 2026 agenda.

2. Audience Comments -
   If you wish to speak, please complete and submit a speaker's card to the City Clerk. When called, approach the podium and state your name and address for the record. Comments are limited to 3 minutes for both general and agenda items. Public comment on agenda items will be taken when that item is called. Any presentation intended as part of public comment must be provided to the City Clerk at least 24 hours before the meeting.

3. Action Items -
   a. Review and Recommendation - Auditing Services RFP

4. Adjournment -

APPEAL: In accordance with 286.0105, Florida Statute (Notices of meetings and hearings must advise that a record is required to appeal), if a person decides to appeal any decision made by this committee, board, agency, or commission with respect to any matter considered at this meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

AMERICANS WITH DISABILITIES ACT (ADA): In accordance with the Americans with Disabilities Act and Florida Statutes, if any person with a disability defined by the ADA needs special accommodation

to participate in this proceeding, then not later than two business days prior to the proceeding, he or she should contact City Hall at (727) 367-2735.

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

FINANCE AND BUDGET REVIEW COMMITTEE MEETING
CITY OF ST. PETE BEACH
COMMISSION CHAMBERS

Agenda Report

Agenda Title Name: Review and Recommendation - Auditing Services RFP

Action Request: Motion to recommend that the City Commission select [Firm Name] to provide independent auditing services to the City of St. Pete Beach pursuant to the Auditing Services RFP.

Strategic Objective:

Date: September 2, 2026

Prepared By:

Through:

Summary of Issue: The City issued a Request for Proposals (RFP) for independent auditing services, with proposals due August 19, 2026. The RFP seeks a qualified certified public accounting firm to provide auditing services for the fiscal years ending September 30, 2026 through September 30, 2030, with the potential for a five-year extension.

The City received proposals from eight firms:

- Rivero, Gordimer & Company
- Purvis, Gray and Company
- Moss, Krusick & Associates
- Mauldin & Jenkins
- Grau & Associates
- Cherry Bekaert
- CBIZ CPAs
- Carr, Riggs & Ingram

The Finance and Budget Review Committee (FBRC) has been asked to review the proposals and provide a recommendation to the City Commission. The RFP establishes three evaluation categories totaling 100

points: Experience and Expertise – 50 points; Audit Approach – 30 points; and Pricing – 20 points.

In evaluating pricing, Committee members should consider the overall proposed fees as well as the services included within those fees. The RFP specifically requested five-year audit pricing, costs for Single Audits when applicable, any discount for City preparation of financial statements, hourly rates for additional work, and information regarding additional expenses or consultations. Price is one factor in the evaluation but is not intended to be the overriding criterion in selecting the auditing firm.

Each Committee member will complete the provided score sheet. Following discussion of the proposals and scoring, the FBRC will make a recommendation regarding the firm it believes is best qualified to provide the City's independent auditing services. The Committee's recommendation will be forwarded to the City Commission for consideration and final approval.

Funding:

Attachments:

1. Auditing Services RFP 2026
2. Auditing Services Scoresheet SAMPLE
3. Carr Riggs & Ingram
4. CBIZ CPAs P.C.
5. Cherry Bekaert LLP
6. Grau & Associates
7. Mauldin & Jenkins LLC
8. Moss, Krusick, & Associates LLC
9. Purvis Gray and Company LLP
10. Rivero, Gordimer & Company PA

City of St Pete Beach
Request for Proposals

Auditing Services

Proposals due on or before
8/19/2026 at 9:00 AM EST(Deadline)
City Hall, St. Pete Beach, FL

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Event	Date	Time
Publication of Bid	07/22/2026	8:00 AM
Pre-Bid Meeting **(NON-MANDATORY)**	07/29/2026	10:00 AM
Deadline for Question Submission	08/12/2026	10:00 AM
Bid Receiving Deadline	08/19/2026	9:00 AM
Bid Opening	08/19/2026	10:00 AM

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: _____ DATE: _____

ADDRESS: _____ PHONE: _____

PROPOSER: _____ NAME: _____
(SIGNATURE) *(PRINT NAME & TITLE)*

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☐ physical presence or ☐ online notarization**, this ____ day of _____, 2026, by _____, who is personally known to me or has produced _____ as identification.

(SEAL)

_____
Notary Public – State of Florida

_____
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

III. FEE SCHEDULE

IV. GENERAL CONTRACT TERMS

REQUEST FOR PROPOSALS

The City of St. Pete Beach, Florida (the City) is requesting proposals from qualified certified public accountants, the "Auditor," to provide independent auditing services for the fiscal years ending September 30, 2026, through September 30, 2030, with the potential for a five (5) year extension.

Scope of Work: Section 218.39, Florida Statutes, requires each local government entity to have completed within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The City is soliciting Proposals from qualified Certified Public Accountants and/or firms licensed to practice in the State of Florida. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

REQUEST FOR PROPOSAL SUMMARY

The City of St. Pete Beach, Florida, (the City) is requesting proposals from qualified certified public accountants, the "Auditor," to provide independent auditing services for the fiscal years ending September 30, 2026, through September 30, 2030, with the potential for a five (5) year extension.

PROPOSAL SUBMITTALS

Proposal documents must include a signed/notarized Contractor's Proposal Submittal (Page 3), Fee Schedule, References, Contractor's license and insurance certificates, and Public Entity Criminal Affidavit. The Contractor shall submit electronic proposals only. Bidders must submit electronically through online platform Bonfire. When bidding electronically, only one copy should be submitted.

Proposal documents must include all items listed under the Proposal Submittal Instructions section of this RFP.

Electronic proposals must be submitted by **9:00 AM on 08/19/2026 (Deadline)**.

Clearly marked as: **"Auditing Services"**

PROPOSER INFORMATION

All prospective Proposers must contact the City's Procurement Manager, in writing via e-mail (jtaylor@stpetebeach.org), with their intention to submit, along with their company name and contact information at least ten (10) business days before the proposal submittal deadline. The City is not responsible for any Addendums or other supplementary information that is not received due to non-submittal of the aforementioned information. Please refer back to the city website (http://www.stpetebeach.org/news-and-links/city-projects.html) for additional project information as it becomes available. The City reserves the right to decide whether to answer addendums or not. The City is not required to provide any additional information.

NON-MANDATORY PRE-PROPOSAL MEETING

A non-mandatory pre-proposal meeting will be held on **7/29/2026 at 10:00 AM EST** via TEAMS Video Conferencing. https://teams.microsoft.com/meet/258681293609875?p=FGVs7xaays1E5CJGWn

CONTACT INFORMATION

Procurement Manager - John Taylor
Mailing Address - 155 Corey Avenue, St. Pete Beach, Florida 33706
Office Phone - (727) 363-9279
E-mail - purchasing@stpetebeach.org

SUBMISSION OF PROPOSALS

Proposers should follow the format specified in this RFP and structure their responses to follow the sequence of the Proposal Submittal Instructions when submitting a proposal. An Evaluation Committee will evaluate the proposals received based on responsiveness to the evaluation criteria below and price information provided on the fee schedule.

Proposer is advised that exceptions to any of the terms contained in this RFP or the service agreement must be identified in its response to the RFP. Failure to do so may lead the city to declare any such term non-negotiable. The proposer's desire to take exception to a non-negotiable term will not disqualify it from consideration for award.

EVALUATION CRITERIA

Each Proposal will be reviewed to determine if the Proposal is responsive to the submission requirements outlined in this Solicitation. A responsive Proposal is one that follows the requirements of this Solicitation, includes all documentation, is submitted in the format outlined in this Solicitation, is of timely submission, and has the appropriate signatures as required on each document. Failure to comply with these requirements may result in the Proposal being deemed non-responsive. Each Proposal that has been determined to be responsive shall be ranked as set forth herein below.

Proposals will be evaluated by a Selection Committee, consisting of the City Commission which will evaluate and rank Proposals on the criteria listed below. The criteria are itemized with their respective weights for a maximum total of **one hundred (100)** points per Evaluation/Selection.

TECHNICAL CRITERA	POINTS
Experience and Expertise	50
Audit Approach	30
Pricing	20
Total	**100**

Upon initial completion of the criteria evaluation indicated above, rating and ranking, the Selection Committee may choose to conduct an oral presentation with up to 3 Proposer(s) which the Selection Committee deems to warrant further consideration based on, among other considerations, scores in clusters and/or maintaining competition. Upon completion of the oral

presentation(s), the Evaluation/Selection Committee will perform a final review to re-evaluate, re-rate, and re-rank the Proposals remaining in consideration based upon the written documents, combined with the oral presentation. In such circumstances, the initial ranking of the Proposers shall be considered only a preliminary ranking until after the oral presentations are completed.

The Selection Committee will review all proposals to make a determination as to which firm is the most qualified to perform the audit. The basis of fees submitted with the proposals will also be considered as one of the factors in the evaluation process, but price should not be construed as the overriding criteria for awarding the contract for audit services. Proposers will be ranked based on their qualifications at the discretion of the Selection Committee. Overall rankings by selection committee member will be considered initially (e.g. 1, 2, 3, 4), with total points to be considered as a tiebreaker, if applicable.

The City reserves the right to negotiate modifications to proposals that it deems acceptable, reject any and all proposals, and waive minor irregularities with the proposals.

PROPOSAL SUBMITTAL INSTRUCTIONS

Proposals shall include the following:

- A signed and notarized Proposer's Contract Proposal.
- A completed Fee Schedule. Note any exceptions.
- Current proof of insurance certificate.
- A letter from the surety company stating the contractor is bondable up to $10,000.00 and upon activation following a disaster event a performance bond will be issued.
- A list of references and minimum qualifications as outlined in Section V.
- Include four (4) originals and one (1) unbound copy of the proposal package, along with a copy of the entire proposal on a USB Flash Drive in PDF format.

WRITTEN REQUESTS FOR INTERPRETATIONS/CLARIFICATIONS

No oral interpretations will be made to any firms as to the meaning of the scope of work or any other contract documents included in this **RFP.** All questions pertaining to the terms and conditions or scope of work of this Request for Proposal **(RFP)** must be sent in writing (e-mail is acceptable) to the City Procurement Manager and shall be received no later than **10:00 AM EST on 8/12/2026**. Responses to questions may be handled as an Addendum if the response would provide clarification to the requirements of the **RFP**. All such Addenda shall become a part of the contract documents. The City will not be responsible for any other explanation or interpretation of the proposed **RFP** made or given prior to the award of the contract. The City will not respond to questions received after the specified deadline. The City reserves the right to respond to any and all questions but is not required to do so. If the Proposer discovered the opportunity through the online platform (Bonfire), do not submit questions through these platforms. Only questions emailed directly to the City Procurement Manager will be answered.

SCOPE OF WORK

Requests for Proposals must include: statement describing the commodities or contractual services sought; the relative importance of price and other evaluation criteria; and if the City contemplates renewals of the contract and a statement to that effect.

DETAILED SPECIFICATIONS

Section 218.39, Florida Statutes, requires each local government entity to have completed within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The City is soliciting Proposals from qualified Certified Public Accountants and/or firms licensed to practice in the State of Florida. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

Additional background information is as follows:

Prior Audits and Budget: The City's most recent audits and budgets can be found here:
https://www.stpetebeach.org/162/Finance
https://flauditor.gov/pages/mun_efile%20pages/st%20pete%20beach%20city%20of.htm

Finance Department: As of July 2026,, the City began contracting out for municipal finance support services with James Moore & Co., P.L. (JMCo), with day-to-day financial activity being handled by on-site finance department team members. The City has a full-time Finance Director and JMCo serves in a quasi-Assistance Finance Director capacity.

Prior Audit Fees: The fees for the fiscal year 2025 audit included a base fee of $45,000.

Software: The City currently utilizes Aclarian ERP for all accounting functions.

1. ELIGIBILITY AND MINIMUM REQUIREMENTS

To be eligible to respond to this RFP and be considered for award, the Proposer must demonstrate to the satisfaction of the City that it or the principals assigned to the project has successfully provided services, similar in scope and complexity, as an independent external financial auditor to a municipality or quasi-governmental organization.

Proposers must meet the following minimum qualifications; failure to meet the minimum qualifications may result in rejection of the Proposal.

a. Proposers must certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.
b. Proposers must have at least five (5) years' experience in satisfactorily providing the proposed services to a municipality or other public entity.
c. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.
d. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
e. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
f. The Proposer is independent of the City, as defined by generally accepted auditing standards and Government Auditing Standards.
g. The Proposer must submit a copy of the most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.
h. The manager and senior auditor must have experience auditing one or more similar

governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.

i. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.

To meet the requirements of this RFP, the audit must be performed in accordance with the following standards:

a. Generally Accepted Auditing Standards as issued by the American Institute of Certified Public Accountants (AICPA)
b. Government Auditing Standards issued by the Comptroller General of the United States
c. 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
d. Florida Single Audit Act
e. Rules of the Auditor General, State of Florida
f. Rules of the Florida Department of Financial Services
g. Section 218.39, Florida Statutes and any other applicable Florida Statutes.

2. SCOPE OF SERVICES

The following general tasks and deliverables are required of the selected Proposer:

a. The selected Proposer, as auditor, shall perform an annual examination of the basic financial statements to express opinions on the fairness with which the statements present the financial positions, results of operations, and changes in financial position in conformity with generally accepted accounting principles.
b. The auditor shall perform an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
c. The auditor shall evaluate the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Proposer is to perform tests of controls and properly document its assessment. Significant deficiencies and material weaknesses shall be communicated in writing in accordance with generally accepted auditing standards.
d. The auditor shall perform an examination of any additional financial information necessary to comply with generally accepted auditing standards.
e. The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an “in- relation-to” report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.
f. The scope of the audit shall include any additional activities necessary to establish compliance with the term “financial audit” as defined and used in Government Auditing Standards.
g. If applicable, the scope of the audit shall encompass the additional activities necessary to establish compliance with the Federal Single Audit Act, as amended; United States 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; other applicable Federal laws; and the Florida Single Audit Act.

h. The auditor shall use financial condition assessment procedures to assist in detection of deteriorating financial condition as established under Florida Statutes 218.503. The auditor may use the procedures developed by the Auditor General or appropriate alternative procedures.

Following completion of the audit of the fiscal year financial statements, the auditor shall issue the following reports with regard to the basic financial statements of the City:

a. A report on the basic financial statements. This report must include, at a minimum:
    i. A statement as to whether the financial statements are presented in accordance with generally accepted accounting principles;
    ii. An expression of opinion regarding the financial statements taken as a whole, or an assertion to the effect that an opinion cannot be expressed including the reasons therefore; and
    iii. A statement that the audit was conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller of the United States.
b. A report on compliance and internal control over financial reporting.
c. A report on compliance and internal control over compliance applicable to each major federal program and state project.
d. A management letter and any additional examination reports as required by Florida Statutes 218.39 and 215.97 and Rules of the Auditor General, Chapter 10.550 which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses.
e. Other reports required by the Federal Single Audit Act and the Florida Single Audit Act including:
    i. An “in-relation-to” report on the Schedule of Expenditures of Federal Awards and State Financial Assistance
    ii. A separate schedule of findings and questioned costs, including a summary of audit results related to financial statements, internal controls and compliance.
f. Irregularities and Illegal Acts—The auditor shall make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to management and/or the governing body, as appropriate.

The auditor shall also be responsible for the preparation of the final financial statement document and provide a final PDF file to the City for printing and binding.

3. SUBMITTAL REQUIREMENTS

Proposers should carefully follow the format and instructions outlined herein. Proposals must be signed by the person or member of the firm making the Proposal, and in the case of a corporation, by an authorized officer or agent subscribing the name of the Corporation and his or her own name.

At a minimum, Proposals must include the following information:

Introductory Items and Firm Background

1. Table of contents providing a clear identification of the material by section and by page number.

2. Transmittal letter no more than 2 pages explaining why the firm believes itself to be best qualified.

3. Description and history of the make-up and composition of the firm.

4. Location of the office from which the audit will be conducted and number of personnel in that office who would be working on the audit.

Experience and Expertise

1. Relevant government auditing experience of firm.

2. Description of Proposer's experience in preparing governmental financial statements, and in providing assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting.

3. Not less than three (3) and no more than five (5) Florida Municipal references for which the firm has performed similar work.

4. Copy of the firm's most recent external peer review reports and a description of the firm's peer review/quality control process.

5. Results of any Federal or State desk review or field audits during the past three (3) years.

6. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by State regulatory bodies or professional organizations during the past three (3) years.

7. The Proposer shall describe any litigation or proceeding whereby, during the past three (3) years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities.

8. Overview of the engagement team and role to be played by each team member

9. Resumes of partners, managers and other supervisory staff assigned to this audit, which must include the following information:

    a. Formal education and experience in public accounting in general

    b. Experience in auditing governmental units

    c. Membership in professional organizations

    d. Affirmative statement that all continuing professional education requirements have been met

Audit Approach

1. The Proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposals.

2. Proposers shall provide the following information on their audit approach:

    a. Proposed segmentation of the engagement

b. Description of the extent to which statistical sampling is to be used in the engagement

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

d. Approach to be taken to gain and document an understanding of the internal control structure

e. Use of technology in audit approach

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

Pricing

1. Audit fees for each year (5-year initial period) broken out by the following:
    a. Audit of the financial statements, including preparation of financial statements
    b. Single audit (cost per major program, if applicable)
    c. Discount available to the City if the City elects to prepare the financial statements in-house
2. Hourly rates for additional work by position
3. Statement of firm's policy on whether proposed fees are all-inclusive and when any additional expenses or consultations will be billed

ADDITIONAL WORK DETAILS

Proposers or persons wishing to submit a proposal on this project shall be licensed, bondable and insured in accordance with the City's requirements. The Proposer will furnish all necessary labor, materials, tools, equipment and supplies to complete the scope of work. Proposal must also include all costs for licenses, permits and any material disposal fees.

Proposers shall bring questions, discrepancies, omissions, conflicts, or doubt as to meaning of any part of Contract Documents to the attention of the City of St Pete Beach Procurement Manager at least ten (10) business days before proposal submittal deadline. Clarification of intent of Contract Documents, if necessary, shall be made available to Proposers in the form of an Addendum. Failure to request clarification of interpretation of Contract Documents shall not relieve Proposers of their responsibilities to perform the work.

The City of St. Pete Beach reserves the right to reject any or all proposals or parts of proposals, or accept any proposal or part thereof deemed to be in the best interests to the City of St. Pete Beach.

STATEMENT OF WORK

The Proposer shall furnish and pay the cost, including sales tax and all other applicable taxes, licenses, permits and fees, of all the necessary materials not furnished by the City and shall furnish and pay for all the superintendence, labor, tools, equipment, transportation, and perform all the work required for the execution of all services listed in the Proposer's Proposal and Proposal Form attached hereto and in strict accordance with the Plans, Specifications, and requirements of the City of St. Pete Beach which are attached hereto and made a part hereof, and any amendments thereto and such supplemental Plans and Specifications which may hereafter be approved.

BEGINNING DATE

The Proposer shall, within ten (10) business days after receipt of the Notice of Award and before commencement of any operations hereunder, execute the Agreement. Additionally, the Proposer shall, within twenty (20) business days after receipt of the Notice of Award, provide all required documentation to the City.

COMPLETION OF WORK

The work will be completed and ready for final inspection within five (5) years from contract execution. With the option to renew for five (5) additional years.

COSTS INCURRED BY PROPOSERS

All expenses involved with the preparation and submission of proposals to the City, or any work performed in connection therewith, shall be borne solely by the Proposers. No payment will be made for any responses received or for any other effort required of or made by; the Proposer's prior to contract commencement.

ORAL PRESENTATION

The City may require an oral presentation of the proposal at the Evaluation Committee's discretion. This could also include a formal interview of any and all members of the Proposer's contract management staff.

CONFLICT OF INTEREST

The Proposer represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in FL Stat. 112.311. The Proposer further represents that no person having any interest shall be employed for said performance.

The Proposer shall promptly notify the City's representative, in writing, by certified mail, of all potential conflicts of interest for any prospective business association, interest, or other circumstance, which may influence or appear to influence the contractor's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the Proposer may undertake and request an opinion of the city as to whether the association, interest or circumstance would, in the opinion of the City, constitute a conflict of interest if entered into by the Proposer. The City agrees to notify the Proposer of its opinion by certified mail within thirty days of receipt of notification by the Proposer.

LATE PROPOSAL OR MODIFICATIONS

Modifications in writing received prior to the time set for the proposal submittal will be accepted. Proposal modifications received after the time set for the proposal submittal will not be considered.

RELATED PARTIES AND MULTIPLE PROPOSALS

Where two (2) or more related parties each submit a proposal or multiple proposals are received from (1) Proposer, for any such contract, such proposals shall be judged non-responsive. Related parties mean Proposers or the principles thereof, which have a direct or indirect ownership interest in another Proposer for the same contract or in which a parent company or the principles thereof where one (1) Proposer has a

direct ownership interest in another Proposer for the same contract.

RIGHT TO AUDIT

The City of St. Pete Beach reserves the privilege of auditing a Proposer's record as such records relate to purchases or work between the City and said Proposer. Records should be maintained for three years from contract date.

VARIANCE FROM STANDARD TERMS & CONDITIONS

All standard terms and conditions stated throughout the RFP apply to this contract except as specifically stated. This should be fully understood by Proposers prior to submitting a proposal.

ASSIGNMENT

The Proposer shall perform this contract. No assignment or subcontracting shall be allowed without prior written consent of the City. If a Proposer intends to subcontract a portion of this work, the Proposer must disclose that intent in the proposal. In the event of a corporate acquisition and/or merger, the Contractor shall provide written notice to the City within thirty (30) business days of Proposer's notice of such action or upon the occurrence of said action, whichever occurs first. The right to terminate this contract, which shall not be unreasonably exercised by the City shall include but not be limited to, instances in which a corporate acquisition and/or merger represent a conflict of interest or are contrary to any local, state, or federal laws. Action by the City awarding a proposal to a firm that has disclosed its intent to assign or subcontract in its response to the RFP, without exception shall constitute approval for purpose of this Agreement.

LOBBYING

Lobbying of Evaluation Committee members, City employees, or elected officials regarding request for proposals, request for qualifications, bids or contracts, during the pendency of bid award or bid protest, by the bidder/proposer/protestor or any member of the bidder's/proposer's/protestor's staff, an agent of the bidder/proposer/protestor, or any person employed by any legal entity affiliated with representing an organization that is responding to the request for proposal, request for qualification, bid or contract, or has a pending bid protest is strictly prohibited either upon advertisement or on a date established by the City and shall be prohibited until either an award is final or the protest is finally resolved by the City Manager or Procurement Manager; provided, however, nothing herein shall prohibit a prospective bidder/proposer from contacting City departments to address situations such as clarification and/or questions related to the procurement process. For purposes of this provision, lobbying activities shall include but not be limited to, influencing or attempting to influence action or non-action in connection with any requests for proposal, request for qualification, bid or contract through direct or indirect oral or written communication or an attempt to obtain goodwill of persons and/or entities specified in this provision. Such actions may cause any request for proposal, request for qualification, bid or contract to be rejected.

ADDITIONAL REQUIREMENTS

The City reserves the right, by change order, to unilaterally add or delete locations/services, either collectively or individually, at the City's sole option, at any time after award has been made as may be deemed necessary or in the best interest of the City. In such case, the Proposer will be required to provide or reduce services to this contract in accordance with the terms, conditions, and specifications.

SERVICES AGREEMENT

A written agreement incorporating the RFP and the successful proposal will be prepared by the City, signed by the successful Proposer, and presented to the City Commission for approval and signature.

INTEGRITY OF REQUEST FOR PROPOSAL DOCUMENTS

Proposers shall use the original RFP forms provided within the RFP and enter information in the spaces where a response is requested. Proposers may use an attachment as an addendum to the RFP forms if sufficient space is not available on the original form for the Proposer to enter a complete response. Any modifications or alterations to the original RFP documents by the Proposer, whether intentional or otherwise, will constitute grounds for rejection of the RFP. Any such modifications or alterations a Proposer wishes to propose must clearly be stated in the Proposer's RFP response and presented in the form of an addendum to the original RFP documents.

RESPONSIBILITY OF THE CITY MANAGER OR DESIGNEE

The term "City Manager or designee" wherever used in this Contract shall be the City of St. Pete Beach or its duly authorized representative. Notices of any change in the City Manager or designee shall be given in writing by the City to the Contractor. The City Manager or designee shall have full authority to interpret the contract and requirements and shall determine acceptance of the work under this Contract and every question relative to the fulfillment of the terms and provisions therein. It shall be the duty of the City Manager or designee to enforce the contract terms in a fair and unbiased manner.

If a variation from any requirements is allowed, the City Manager or designee shall grant the same in writing with the reasons for his action outlined, and such action will not invalidate or change the Contract in any other manner.

EXAMINATION OF SITE

Proposer shall carefully examine project site and be familiar with the work required for the project, investigate all site conditions that may affect execution of work as detailed in the construction documents. Contact the City's Procurement Manager or their designee for changes or alterations before proceeding.

ASSURANCES

The responding Proposer shall provide a statement of assurance that the Proposer is not presently in violation of any statutes or regulatory rules that might have an impact on the firm's operations. All applicable laws and regulations of the State of Florida, and ordinances and regulations of the City of St. Pete Beach will apply.

TRAFFIC CONTROL AND STAGING AREA

Proposer shall include all costs associated with vehicular and pedestrian traffic control and maintenance during the project. Proposer shall be responsible for providing a staging area. The location of this area must be approved by the City Manager or designee. The Proposer will be required to control the area including any additional fencing or barricades and Proposer will be responsible for the restoration of this and all other staging areas provided by the City, if Applicable.

ASSIGNMENT AND TRANSFER OF CONTRACT

The Proposer shall not assign or transfer this Agreement or any part thereof or any interest therein without consent in writing of the City and the Proposer's Surety, and any such assignment or transfer without such written consent shall be null and void.

SUBCONTRACTS

The Proposer shall not subcontract this Agreement or any part thereof or any interest therein without consent in writing of the City and the Proposer's Surety. Any Subcontractor approved by the City will be subject to the same standards and qualifications as stated in this Contract.

PERFORMANCE PAYMENT BOND

A Performance and Payment Bond will be required of the Awarded Proposer for any contract that is in excess of $100,000.00 dollars and will be in an amount equal to 100 percent (100%) of the price specified in the Agreement. The bond(s) shall be executed by a surety company authorized to do business in the State of Florida, or otherwise secured in a manner satisfactory to the City for the protection of all persons supplying labor and material to the Proposer or its subcontractors for the performance of the work provided for in the contract. The expense of this bond shall be the responsibility of the Proposer. (if Applicable)

If at any time a Surety on such bond becomes irresponsible or loses its right to do business in the State of Florida, the City may require another Surety that the Contractor shall furnish within ten (10) business days after receipt of written notice to do so. Evidence of authority of an attorney in fact, acting for the corporate Surety must be provided in the form of a certificate as to his power of attorney and to the effect that it is not terminated and remains in full force and effect on the date of the bond. The form of the bond shall be subject to approval by the City. (If Applicable)

LIQUIDATED DAMAGES

If the work embraced by this Contract is not completed on or before the date set for completion or any extension thereof, the actual damages for the delay will be impossible to determine and in lieu thereof, the Proposer shall pay to the City fixed, agreed, and liquidated damages in the amount of either Five-Hundred Dollars ($500) per day for each calendar day of delay until the work is satisfactorily completed.

PAYMENT

Payment shall be made to the Proposer for work performed under this Contract for the quantities of work as determined in accordance with Payments for Work Completed and Payments Withheld of this Contract. Payment for extra work will be made in accordance with the Changes in Work, Contract Amount, and Contract Time sections below.

PERIOD OF PERFORMANCE

A twelve (12) month time limit shall apply to the period of performance.

CHANGES IN THE WORK

Without invalidating the Contract, the City may, at any time or from time to time, order additions, deletions

or revisions in the work authorized by written Change Orders or directives. Upon receipt of a Change Order, the Proposer will proceed with the work involved. All such work shall be executed under the applicable conditions of the Contract documents. If any Change Order causes an increase or decrease in the Contract Amount or any extension or shortening of the Contract Time, an equitable adjustment will be made.

Additional Work performed by the Proposer without authorization of a Change Order will not entitle them to an increase in the Contract Amount or any extension of the Contract Time, except in the case of an emergency (subject to approval by City Manager or designee).

It is the Proposer's responsibility to notify their Surety of any changes affecting the general scope of the Work or change of the Contract Amount and the amount of the applicable bonds shall be adjusted accordingly, and an amended bond document furnished to the City. In the event the City directs the Proposer to make a change in the Work, and if the City and the Proposer do not arrive at a mutually acceptable increase or decrease in the Contract Amount, the Proposer shall not use any such lack of mutual acceptance as a basis or cause to stop or otherwise delay the progress or the execution and completion of any of the work ordered, directed or required pursuant to the Contract Documents.

If the Proposer believes an event or situation has occurred which justifies a change in the Contract Amount or Contract Time, they shall deliver a written notice to the City Manager or designee. Each such written notice shall be delivered promptly and no later than fifteen (15) business days after the Proposer first discovered the occurrence. The Proposer shall be deemed to have waived the right to collect any and all costs incurred more than fifteen (15) business days prior to the date of delivery of the written notice and shall be deemed to have waived the right to seek an extension of the Contract Time with respect to any delay in the Progress Schedule which accrued more than fifteen (15) business days prior to the date of delivery of the written notice.

Any such notice shall include sufficient detail to explain the basis of entitlement to a claim for an adjustment to the Contract Amount of Contract Time. When requested by the City Manager or designee, the Proposer shall furnish any additional information and details as may be required to determine the facts or allegations involved, which shall be provided within fifteen (15) business days of the request unless a longer time period is allowed by the City Manager or designee.

The Proposer shall prepare proposals detailing proposed adjustments to Contract Amount and/or Contract Time and submit them to the City Manager or designee within fifteen (15) business days of the City's issuance of a proposed Change Order or the Proposer's submitting a written notice of a change or claim for an adjustment to the Contract Amount or Contract Time. Proposer's proposals shall be irrevocable for a period of at least sixty (60) business days after receipt by the City. Any delay in the submittal of a complete, adequate and acceptable proposal will not justify an increase in Contract Amount or Contract Time. Proposer agrees that it shall give the City access to any and all of Proposer's and Subcontractors' books, records and other materials relating to proposed Change Orders and other claims for adjustment to Contract Amount or Contract Time.

CHANGE OF CONTRACT AMOUNT

The Contract Amount constitutes the total compensation payable to the Proposer for performing the Work. All duties, responsibilities and obligations assigned to or undertaken by the Proposer shall be at his expense without change in the Contract Amount. The Contract Amount may only be changed by written Change Order issued by the City. Any claim for an increase in the Contract Amount shall be in writing and delivered to the City Manager or designee within fifteen (15) business days of the occurrence of the event giving rise to the claim.

All claims for adjustment in the Contract Amount shall be determined by the City Manager or designee. However, no claim for an adjustment to the Contract Amount will be considered for unforeseeable causes that were beyond the fault or negligence of the Proposer or his Subcontractors or supplier such as acts of God, floods, riots, etc. This restriction does not restrict submission of claims for additional Contract Time due to events of this nature. Any change in the Contract Amount shall be incorporated in a Change Order.

Proposer proposals or claims shall cover all aspects of the Work involved and shall be fully documented and itemized as to all costs, quantities and charges for overhead and profit. Amounts for Subcontractors or Suppliers at any tier shall be similarly supported. When determining Subcontractors' costs, the methods to be used shall be those used for the Proposer's costs, except that the term "Subcontractor" shall replace the term "Proposer," context permitting.

Changes in Contract Amount for extensions in Contract Time shall exclude costs that are unaffected or do not relate to the extension in Contract Time, such as: (a) operating costs of construction equipment assigned to the Work on a continuing basis, (b) operating costs and owned/rental costs of construction equipment (crane used for specific lifts, concrete pump used for specific pours, etc.), and (c) fully paid site facilities, tools, etc.

The value of any Work covered by a Change Order or of any claim for an increase or decrease in the Contract Amount where the Work involved is covered by unit prices contained in the Contract Documents shall be determined by application of unit prices to the quantities of the items involved. If the quantities originally contemplated are so changed in a proposed Change Order, that application of the Unit Prices to the quantities proposed will cause substantial inequity to the City or the Proposer, the applicable unit price(s) shall be equitably adjusted by mutual agreement.

If the value of work covered by a Change Order cannot be established or mutually agreed to utilizing previously established unit rates, the value shall be determined by the City on the basis of an estimate of the out-of-pocket cost and percentages that are acceptable to the City for overhead and profit. The out-of-pocket cost shall only include those direct costs which are needed to perform the work such as labor (including payroll taxes, fringe benefits, labor burden and workers' insurance), materials, equipment, and other incidental out-of-pocket construction costs directly involved in the work, including but not limited to small tools, expendables and material costs but shall not include project management or project supervisory costs unless the Change Order includes an increase in the Contract time.

In such case, the Proposer will submit in the form prescribed by the City an itemized cost breakdown together with supporting data.

The amount of credit to be allowed by the Proposer to the City for any such change which results in a net decrease in cost, will be the amount of the actual net decrease as determined by the City. When both additions and credits are involved in any one change, the combined overhead and profit shall be figured on the basis of the net increase, if any.

To be eligible for consideration, the Proposer's written claim for a change in the Contract price, including claim(s) from sub-contractors, shall include an itemized cost breakdown with supporting data as described below:

A. For labor: Provide written documentation from the Proposer and Subcontractors or others as appropriate in the form of a detailed breakdown by each labor classification involved indicating the number of hours of Work involved and the hourly payroll rate applicable to each to substantiate the basis and amount of the direct labor cost. The direct labor cost may be increased to provide an allowance for indirect payroll costs (labor burden), such as payroll taxes, fringe benefits, and workers insurance after all premium discounts, rebates and other appropriate reductions have been taken.

B. For material, supplies, equipment, furnishings, etc., to be installed or included in the Work: Provide written documentation from the Proposer and Subcontractors, suppliers, etc., to substantiate the basis and amount of the various cost items involved. Material costs shall reflect the Proposer's reasonably anticipated net actual cost after consideration of trade discounts and volume rebates.

C. For construction equipment: Provide written documentation in the form of a detailed breakdown by each construction equipment category, indicating the applicable unit rates (i.e., dollar amount per hour, dollar amount per day etc.,) and the number of hours, days, etc. to substantiate the basis and amount of the construction equipment out-of-pocket costs.

CHANGE OF CONTRACT TIME

The Contract Time may only be changed by written Change Order. Any claim for an extension in the Contract Time shall be in writing and include an analysis of the Progress Schedule as further described in the Specifications and shall be delivered to the City Manager or designee within fifteen (15) business days of the occurrence of the event giving rise to the claim. All claims for adjustment in the Contract Time shall be determined by the City Manager or designee. Any change in the Contract Time resulting from any such claim shall be incorporated in a Change Order. The Contract Time may be extended for an amount equal to time lost due to unforeseeable causes beyond the control of the Proposer (and his Subcontractors and Suppliers) if he makes a claim therefrom. Such delays shall include, but not be restricted to, acts or neglect by any separate Proposer employed by the City; fires; floods; labor disputes; epidemics; or acts of God.

All time limits stated in the Contract Documents are of the essence to the Contract. The stated time limits are agreed to be adequate to complete the work, including the procurement, manufacture and delivery of all material and equipment required, and account for any and all potential impact, delays, disruptions and costs that may be expected.

CITY'S RIGHT TO DIRECT PURCHASE (IF APPLICABLE)

The City has reserved the right to purchase certain items and materials for this project directly in an effort to save applicable sales tax in compliance with Florida Law.

The City will issue purchase orders directly to vendors supplying equipment purchased directly for this project. Each purchase order will include the City's Certificate of Exemption and a Certificate of Entitlement. Vendors must invoice the City of St. Pete Beach directly, and the City will pay each vendor from City funds. Title to the equipment will transfer to the City upon delivery from the vendor, and the City will issue a separate Certificate of Entitlement for each purchase order.

The Proposer shall assist the City with receipt of materials furnished by the City in accordance with these Special Provisions including, but not limited to, verifying correct quantities, verifying documents of orders in a timely manner, providing and obtaining all warranties and guarantees required by the Contract Documents, assist with inspection of the goods at the time of delivery and notify the City immediately of

any deficiencies noted. It is understood that the owner assumes the risk of damage or loss during the time that the building materials are physically stored at the job site prior to their installation or incorporation into the project. The Proposer shall coordinate with the City regarding the delivery schedules, sequence of delivery, loading orientation, and other arrangements normally required by the Proposer for the particular material furnished.

As City Furnished Materials are delivered to the job site and accepted by the City, the City shall notify the Proposer who will assist the City to visually inspect all shipments from the suppliers. The City will approve the vendor's invoice for material delivered upon adequate inspection and recommendation of the Proposer. The City shall assure that each delivery of City Furnished Materials is accompanied by documentation adequate to identify the Purchase Order against which the purchase is made and Contract Documents including but not limited to Contract, Plans, Specifications, and approved Shop Drawings. This documentation may consist of a delivery ticket, bill of lading and an invoice from the supplier conforming to the Purchase Order together with such additional information as the City may deem necessary.

PAYMENTS FOR WORK COMPLETED

Partial payments will be made as the work progresses at the end of each calendar month, or as soon thereafter as practicable on estimates made by the City Manager or designee and as approved by the City, provided that the Proposer is performing the overall job in a diligent manner. In making partial payments, there shall be retained five percent (5%) on the amount of each estimate until final completion and acceptance of all work covered by the Contract. Upon completion and acceptance of the work, the City Manager or designee shall issue a certificate that the work has been completed and accepted by them under the conditions of the Contract and shall make and approve the final estimate of the work. The entire balance found to be due the Proposer, including that retained by the City, should be paid to the Proposer. Such payment shall be conditioned, however, upon the submission by the Proposer of evidence satisfactory to the City that all claims for labor, material, and any other outstanding indebtedness in connection with the Contract have been paid. Such payment shall also be conditioned upon approval and acceptance of the construction and improvements by the City.

If after the work has been substantially completed, full completion thereof is materially delayed through no fault of the Proposer and the City Manager or designee so certifies, the City shall upon the Certificate of the City Manager or designee, and without terminating the Contract make payment for the balance due for that portion of the work fully completed and accepted. Such payment shall be made under the terms and conditions governing final payment, except that it shall not constitute a waiver of claim. If such delay occurs and payment is made under this clause, the Proposer shall nevertheless be prepared to complete the work in a timely manner upon the remedy or removal of such delay, and shall be bound under this Contract for the completion of such work unless this Contract is otherwise terminated. All payments will be made in accordance with the Local Government Prompt Payment Act, Chapter 218, Florida Statutes.

PAYMENTS WITHHELD

The City Manager or designee may withhold, or, on account of subsequently discovered evidence, nullify the whole or part of any estimate to such extent as may be necessary to protect the City from loss on account of:

a) Defective work not remedied

b) Claims and/or liens filed or reasonable evidence indicating probable filing of claims

c) Failure of the Proposer to make payments properly to Subcontractors or for material or labor

d) A reasonable doubt that the Contract can be completed for the balance then unpaid

e) Damage to another Proposer

f) Failure of the Proposer to keep their work progressing in accordance with their time schedule

FINAL PAYMENTS

Upon the completion and acceptance of the work, the City Manager or designee shall issue a certificate that designates that the whole work provided for in this Contract has been completed and accepted by him under the conditions and the terms thereof and shall make the final estimate of the work. After issuance of the certificate, the entire balance found to be due the Proposer, including said retained percentage by the City in accordance with existing state laws as may be retained lawfully by said City, shall pay excepting such sums to the Proposer.

Before the approval of the final payment, the Proposer shall submit evidence satisfactory to the City that states that all payrolls, materials, bills and outstanding indebtedness in connection with this Contract have been paid.

LIENS

If at any time there shall be evidence of any lien or claim for which the City might become liable and which is chargeable to the Proposer, the City shall have the right to retain out of any payment then due or thereafter to become due, an amount sufficient for complete indemnification against such lien or claim. In the event the City has already paid to the Proposer all sums due under this contract or the balance remaining unpaid is insufficient to protect the City, the Proposer and his Surety shall be liable to the City for any loss so sustained.

RESPONSIBILITY OF THE CITY MANAGER OR DESIGNEE

The term “City Manager or designee” wherever used in the Contract shall be the City of St. Pete Beach or its duly authorized representative. Notices of any change in the City Manager or designee shall be given in writing by the City to the Proposer. The City Manager or designee shall have full authority to interpret the Plans and Specifications and shall determine the amount, quality, and acceptance of the work and supplies to be paid for under the Contract and every question relative to the fulfillment of the terms and provisions therein. It shall be the duty of the City Manager or designee to enforce the Plans and Specifications in a fair and unbiased manner. If a variation from any requirements is allowed the City Manager or designee shall grant the same in writing with the reasons for his action outlined, and such action will not invalidate or change the Contract in any other manner.

INTENT OF PLANS AND SPECIFICATIONS

The Proposer shall keep on the job a copy of the Plans and Specifications and shall at any time give the City Manager or designee access thereto. Anything mentioned in the Specifications and not shown on the Plans or shown on the Plans and not mentioned in the Specifications, shall be of like effect as if shown or mentioned in both. The Proposer shall not take advantage of any errors, discrepancies or omissions that may exist in the Plans and Specifications but shall immediately call them to the attention of the City Manager or designee whose interpretation or correction thereof shall be conclusive. Should a conflict occur between the General Specifications and any Supplemental Specifications and/or Plans, the latter shall govern.

LICENSES AND PERMITS

The Proposer shall obtain and pay for all necessary City licenses and work permits and shall faithfully comply with all laws, ordinances and regulations, (Federal, State or local) which may be applicable to the operations to be conducted hereunder, except for those permits obtained by the City. Notwithstanding the provisions above, the Proposer is responsible for non-compliance of all permit requirements, including all fines resulting from Proposer's non-compliance of said requirements.

Chapter II, Section II-4, "Registration of Licenses Obtained From Other Municipalities:" "Persons, partnerships, corporations, or other business entities doing business with the City who are not required to obtain a City occupational license, but who must have either a State or County or Municipal occupational license from another municipality, shall register such occupational license with St. Pete Beach Community Development Department. The City may charge a fee for such registration." The Proposer shall be responsible for obtaining all City, County, State and Federal permits required by those government agencies and must provide documentation of receipt of those permits prior to project commencement. This shall include a notice to commence work letter and the applicable fee, if required. Any sub-contractor hired by the Proposer awarded the project, MUST also register their license with the City.

SUPERINTENDENCE

The Proposer shall constantly superintend all the work embraced in this Contract in person or by a responsible agent who shall have in writing, full authority to act for them and to carry out all the instructions given by the City Manager or designee.

LABOR PROVISIONS

The Proposer and his Subcontractors shall discharge, whenever ordered to do so by the City Manager or designee, any employee who is disorderly or whose conduct in the opinion of the City Manager or designee is detrimental to the prosecution of the work. No person whose age or physical condition is such as to make this employment dangerous to his/her health and safety or to the health and safety of others shall be employed on the work, and in no event shall any persons under the age of sixteen (16) years be employed. The State of Florida prevailing wage law requires that the Proposer shall fully comply with all provisions contained in Section 215.19, "Schedule of Prevailing Wage Rates for Specified Public Construction." The wage rates set forth by such determination shall apply to this project.

INSURANCE

The Proposer shall procure and maintain at his/her own expense, during the life of the Contract, liability insurance as hereinafter specified. All such insurance shall be subject to the approval of the City for adequacy of protection and shall include a provision preventing cancellation without twenty (20) business days prior notice to the City in writing. The City shall be included as an additional insured on all liability insurance. The liability insurance required is as follows: Proposer's General Public Liability and Property Damage Insurance issued to the Proposer and protecting the Proposer from all claims for personal injury, including death, and all claims for destruction of or damage to property, arising out of or in connection with any operations under this Contract, whether such operations be by the Proposer or by any Subcontractor hired by the Proposer or anyone directly or indirectly employed by the Proposer or hired by the Proposer.

The successful Proposer shall supply and maintain insurance which defends, indemnifies and holds harmless the City of St. Pete Beach, its officers, employees and agents from and against any and all liability, damage claims, demands, costs, judgments, fees, attorney's fees or loss arising directly out of acts or

omissions hereunder by the Proposer or third party under the direction or control of the Proposer. Such general and excess liability coverage shall be primary to any other coverage carried by the City of St Pete Beach. Proposer must furnish the City with Certificate of Insurance prior to commencement of work. An approved Certificate of Insurance furnished by the Proposer's carrier to guarantee the Proposer being insured with the City of St Pete Beach must be named as a certificate holder for this contract. The following minimum coverage:

- Commercial General Liability Insurance $1,000,000.00.
- Comprehensive General Liability Insurance of $1,000,000.00 each occurrence.
- Personal Injury for $1,000,000.00 each occurrence.
- Automobile Liability $1,000,000.00.
- General Workers Compensation Insurance as required by Florida law.
- Longshore Harbor Workers Compensation Insurance

PROTECTION OF WORK AND PROPERTY

The Proposer shall continuously maintain adequate protection of all their work and materials from damage or theft and shall protect the City's property and all adjacent property from injury or loss arising in connection with activities under their Contract. The Proposer shall make good any such damage, injury, or loss, except such as may be caused by agents or employees of the City.

The Proposer shall take, use, provide, and maintain all necessary precautions, safeguards, and protection to prevent accidents, or injury to persons or property on, about, or adjacent to the site of the work. Should the situation arise that physical security is needed the Proposer will provide security on off days and holidays. The Proposer shall be responsible for all charges incurred with such action.

The Proposer shall post danger signs warning against any hazards created by the work being done under their Contract. They shall designate a responsible member of their organization on the work, whose duty shall be the prevention of accidents, and the name of the person so designated shall be reported to the City Manager or designee and City in writing. In an emergency affecting the safety of life, or of the work or adjoining property, the Proposer, without special instruction or authorization from the City Manager or designee, or City, is hereby permitted to act, at their own discretion, to prevent such threatened loss or injury, and they must take such action if so instructed or authorized by the City Manager or designee. The Proposer shall also protect adjacent property as required by law.

PARKING

The Proposer shall arrange with City Manager or designee for temporary parking areas to accommodate construction personnel and construction equipment. Note that limited parking spaces are available in the City of St. Pete Beach. The Proposer will be asked to coordinate with the City's representative on site on a regular basis to minimize the impact on residents and visitors.

TRANSPORTATION, HANDLING AND STORAGE

The Proposer shall transport, handle, protect and store products in accordance with manufacturer's instructions and all environmental regulatory agencies.

VEHICLES

Business vehicles shall be identified on both sides with the name of the company.

ENVIRONMENTAL PROTECTION

It shall be the Proposer's responsibility to implement construction methods, best management practices, and erosion control methods that avoid water pollution as required by the State of Florida Department of Environmental Protection (FDEP), City of St. Pete Beach, and Pinellas County. Any Proposers in violation of the City of St. Pete Beach Regulations, Pinellas County Regulations, Florida Department of Environmental Protection Regulations, or any other regulatory agency regulations shall be the sole responsibility of the Proposer. The Proposer shall hold harmless the City of St. Pete Beach and the City Manager or designee from any fines and litigation resulting from the Proposer's actions. The Proposer shall pay all attorneys' fees, fines, penalties and any other such expenses resulting from the Proposer's actions. The Proposer shall provide all necessary measures to prevent any materials whatsoever from entering the waterway except for those materials, which are shown, on the plans as completed structures. The Proposer shall provide MSDS sheets to the City Manager or designee on all applicable materials before applying those materials. The Proposer shall secure the necessary education, certifications, licenses and permits required by state and local agencies to operate and manage a construction site, including but not limited to, FDEP requirements related to Coastal Construction Control Line. The Proposer shall aproposale by all rules and regulations set forth and required by the City of St. Pete Beach's MS4 NPDES Permit.

TIMELY DEMAND FOR STAKES AND INSTRUCTIONS

The Proposer shall provide reasonable and necessary materials, opportunities, and assistance for setting stakes and making measurements, including the furnishing of a rodman, or a chainman at intermittent times during the construction period. They shall not proceed until they have received such stakes and instructions as may be necessary as the work progresses. The work shall be done in strict conformity with such stakes and instructions. The Proposer shall carefully preserve benchmarks, reference points and stakes, and in case of willful or careless destruction, they will be charged with the resulting expense and shall be responsible for any mistakes that may be caused by their unnecessary loss or disturbance.

WORKMANSHIP

The Proposer acknowledges that they have satisfied themselves as to the nature and location of the work; the general and local conditions including but not restricted to those bearing upon transportation, disposal, handling and storage of materials; availability of labor, water, electric power, roads; and uncertainties of weather, surface conditions, subsurface conditions, tides or similar physical conditions at the site, the character of equipment and facilities required to prosecute the work. Any failure by the Proposer to acquaint themselves with any aspect of the work or with any of the applicable conditions shall not relieve the Proposer from the responsibility to successfully perform the work under the Contract Documents, nor shall it be considered the basis for any claim for additional time or compensation.

UTILITIES

The Proposer shall anticipate all underground obstructions such as water lines, gas lines, sewer lines, utility lines, or any other public or private facilities and debris. In all cases where existing utility lines may be interfered with by the work, the Proposer shall give a minimum of thirty-six (36) hours' notice to the owners of such utilities, to permit them to relocate the lines prior to construction. No extra payment shall be allowed for the removal, replacement, repair or possible increased cost caused by underground obstructions. The

location of existing structures and utilities provided in the plans are approximate only. Any damage to existing structures to remain or work of any kind shall be repaired or restored promptly by, and at the expense of the Proposer.

The Proposer shall at all times protect all desirable trees, plants, curbs, sidewalks, irrigation components, and structures not requiring removal to accomplish the work, whether or not they are shown on the plans. The Proposer must contact the City to obtain tree removal permits for the removal of any tree not identified for removal in the Project Plans.

In matters of restoration, all materials, construction, and workmanship shall be acceptable to, and approved by the City of St. Pete Beach and the City Manager or designee. No changes in size, shape, configuration, location, materials, or construction shall be made without prior written authorization from the City Manager or designee. Any demolition debris and other debris shall be hauled offsite and properly disposed of by the Proposer and shall be inclusive to the prices as stated in the PROPOSAL SCHEDULE, unless otherwise stipulated as part of the project to remain.

No interruption of ingress and egress to private property shall be made unless the Proposer has made prior arrangements acceptable to the owner of the affected property. The City Manager or designee shall notify affected residents/property owners of impending activity or inconvenience via door hanger.

The Proposer shall provide all traffic control devices utilized during construction and meet the requirements set forth in the Florida State Department of Transportation “Manual on Traffic Control and Safe Practices for Street and Highway Construction, Maintenance, and Utility Operations.”

CLEANING UP

Upon completion or termination of the work the Proposer shall, as directed by the City Manager or designee, remove from the vicinity of the work all equipment and temporary structures, waste materials and rubbish resulting from his operations, leaving the premises in a neat and presentable condition. All debris generated by the Proposer will be removed before leaving the area. All areas will be raked to remove smaller debris. All surrounding sidewalks, parking lots and roadways will be cleared of any dust or debris generated by the Proposer. In the event of their failure to do so, the City at the expense of the Proposer may do the same, and their Surety shall be responsible.

DEFECTIVE WORK OR MATERIAL

The Proposer shall promptly remove from the premises all work and materials condemned by the City Manager or designee as failing to conform to the Contract, whether incorporated or not, and the Proposer shall promptly replace and re-execute his own work in accordance with the Contract and without expense to the City and shall bear the expense of making good all work of other Proposers destroyed or damaged by such removal or replacement.

If the Proposer does not remove such condemned work or materials within a reasonable time after notice, the City may remove them and store the materials at the expense of the Proposer. If the Proposer does not pay the expense of such removal within ten (10) business days’ time thereafter, the City may, upon thirty (30) business days written notice sell such materials at auction or at private sale and shall account for the net proceeds thereof after deducting all the costs and expenses that should have been borne by the Proposer.

DISPUTE RESOLUTION

The Contract shall be construed under Florida law. The parties agree that all controversies, claims and other matters in question between the parties arising out of or relating to this Contract or its breach shall be resolved through mediation. Upon notice of any party to the Contract of a dispute, question or controversy, the parties shall agree to the appointment of a qualified mediator. A qualified mediator is a person who has received at least forty (40) hours of mediation training and has actual experience as a mediator in resolving contract disputes. If the dispute, question or controversy is not resolved through mediation within sixty (60) business days of a notice of the dispute between the parties, the City reserves the right to seek resolution through court action.

INDEMNIFICATION

In consideration of the payment of ten dollars ($10.00) as part of the above purchase price, Proposer shall indemnify, defend, and hold harmless the City, its officers and employees, from liabilities, damages, losses and costs, including but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the responding firm and any persons employed or utilized by the responding firm in the performance of the Contract.

GENERAL WARRANTY

Neither the final certificate nor any provision in the Contract Documents nor partial or entire occupancy of the premises by the City shall constitute an acceptance of work not done in accordance with the Contract Documents or relieve the Proposer of liability in respect to any express warranties or responsibility for faulty materials or workmanship. The Proposer shall remedy any defects in the work and pay for any damage to other work resulting therefrom that shall appear within a period of eighteen (18) months from the date of final acceptance of the work, unless a longer period is specified. The City shall give notice of observed defects with reasonable promptness.

LAND OF CITY, USE OF, BY PROPOSER

The City shall provide the land upon which the work under this Contract is to be done, and will, so far as is convenient, permit the Proposer to use as much of the land as is required for the erection of temporary construction facilities and storage of materials, together with the right of access to same, but beyond this, the Proposer shall provide, at his/her cost and expense, any additional land required. It will be the responsibility of the Proposer to repair or restore to the satisfaction of the City, at their own expense, any damage to land used for the above stated activities or any other activities approved by the City.

OTHER WORK

Wherever work being done by the City or by other Proposers is contiguous to work covered by this Contract, the respective rights of the various interests involved shall be established by the City Manager or designee to secure the completion of the various portions of the work in general harmony.

OTHER CONTRACTS

The City may award other Contracts. The Proposer shall fully cooperate with such other Proposers and carefully fit his/her own work to that provided under other Contracts, as may be with the performance of work by any other Proposer or City.

COOPERATIVE PURCHASING

Pursuant to their own governing laws and subject to the agreement of the Proposer, governmental entities may make purchases under the terms and conditions contained in the executed Contract, if agreed to by Proposer. Such purchases are independent of the Contract between the City and the Proposer, and the City is not a party to these transactions. Agencies seeking to make purchases under this Contract are required to follow the requirements of Rule 60A-1.045(5), F.A.C.

DELAYS AND EXTENSION OF TIME

If the Proposer should be delayed at any time in the progress of the work by an act or neglect of the City or the City Manager or designee, or of any employee of either, or by any separate Proposer employed by the City, or by changes ordered in the work, or by strike, lockouts, fire, unusual delay in transportation, unavoidable casualties, or any cases beyond the Proposer's control, or by delay authorized by the City Manager or designee, or by any cause which the City Manager or designee shall decide to justify the delay, then the time of completion shall be extended for such reasonable time as the City Manager or designee may decide. No such extension shall be made for a delay that occurs more than five (5) business days before a claim is made in writing to the City Manager or designee. In the case of a continued cause of delay, only one (1) claim is necessary. This section does not exclude the recovery of damages for delay by either party under other provisions in the Contract Documents.

CITY'S RIGHT TO TAKE OVER THE WORK

If the Proposer shall be adjudged bankrupt, or if they should make a general assignment for the benefit of its creditors, or if a receiver should be appointed to take over their affairs, or if they should fail to prosecute their work with due diligence and carry the work forward in accordance with its' work schedule and the time limits set forth in the Contract Documents, or if they should fail to substantially perform one or more of the provisions of the Contact Documents to be performed by them, the City may serve written notice on the Proposer and the Surety on its' performance bond, stating the City's intention to exercise one of the remedies hereinafter set forth and the grounds upon which the City bases its right to exercise such remedy. In any event, unless the matter complained of is satisfactorily cleared within ten (10) business days after the service of such notice, the City may, without prejudice to any other right or remedy exercise one of such remedies at once; having first obtained a certificate from the City Manager or designee that such sufficient cause exists to justify such action.

The City may terminate the services of the Proposer, which termination shall take effect immediately upon service of notice thereof on the Proposer and their Surety, whereupon the Surety shall have the right to take over and perform the Contract. If the Surety does not commence performance of the Contract within ten (10) ten days after service of the notice of termination, the City may itself take over the work, take possession of and use all materials, tools, equipment, and appliances on the premises and prosecute the work to completion by such means as it shall deem best. In the event of such termination of their service, the Proposer shall not be entitled to any further payment under their Contract until the work is completed and accepted. If the City takes over the work and the unpaid Contract balance exceeds the cost of completing the work, including compensation for damages or expenses incurred by the City through the default of the Proposer, the excess unpaid Contract balance shall be paid to the Proposer. If the City takes over the work and the unpaid Contract balance does not exceed the cost of completing the work, including compensation for damages or expenses incurred by the City through the default of the Proposer, the Proposer and his Surety shall pay the difference to the City. The City Manager or designee shall certify

such cost, expenses, and damages.

The City may take control of the work and either make good the deficiencies of the Proposer itself or direct the activities of the Proposer in doing so, employing such additional help as the City deems advisable. In such event, the City shall be entitled to collect from the Proposer and his Surety, or to deduct from any payment then or thereafter due the Proposer, the costs incurred by it through the default of the Proposer, provided the City Manager or designee approves the amount thus charged to the Proposer.

The City may require the Surety on the Proposer's bond to take control of the work at once and see to it that all deficiencies of the Proposer are made good with due diligence. As between the City and the Surety, the entire cost of making good such deficiencies shall be borne by the Surety. If the Surety takes over the work, either upon termination of the services of the Proposer or upon instructions from the City to do so, the provisions of the Contract Documents shall govern in respect to the work done by the Surety, the Surety being substituted for the Proposer as to such provisions, including provisions as to the payment for the work and provisions of this section as to the right of the City to do the work itself or to take control of the work.

RIGHT OF OCCUPANCY

The City shall have the right, if necessary, to take possession of and to use any completed or partially completed portions of the work, if such use be approved by the City Manager or designee even if the time for completing the entire work or such portions of the work has not expired and even if the work has not been finally accepted. Such possession and use shall not constitute an acceptance of such possession and use if it materially interferes with the Proposer's operations. The City shall also have the right to enter the premises with the Proposer for the purpose of doing work not covered by its Contract.

ACCEPTANCE

Final inspection and acceptance of the work shall be made for the City by the City Manager or designee. Such inspection shall be made as soon as practical after the Proposer has notified the City in writing that the work is ready for such inspection.

WAIVER

It is expressly understood and agreed that any waiver granted by the City Manager or designee of any term, provision, or covenants of the Contract shall not constitute a precedent or breach of the same or any other terms, provisions, or covenants of the Contract. Neither the acceptance of the work by the City nor the payment of all or any part of the sum due the Proposer hereunder shall constitute a waiver by the City of any claim which the City may have against the Proposer or Surety under this Contract or otherwise.

INSPECTION

The City Manager or designee and his representative shall, at all times, have access to the work during its construction and shall be furnished with every reasonable facility for ascertaining that the stock and materials used and employed, and the workmanship, are in accordance with the requirements and intentions of the Plans. All work done and all materials furnished shall be subject to their inspection and approval by the City Manager or his designee. If any work should be covered up without approval or consent of City Manager or designee, it must, if required by the City Manager or designee, be uncovered for examination at the Proposer's expense.

The City Manager or designee may order re-examination of questioned work and if so ordered, the Proposer

must uncover the work. If such work were found in accordance with the Contract Documents, the City shall pay the cost of re-examination and replacement. If such work be found not in accordance with the Contract Documents, the Proposer shall pay such costs unless they show that the defect in the work was caused by another Proposer, and in that event, the City shall pay such cost.

The inspection of the work shall not relieve the Proposer of any of their obligations to fulfill their Contract as prescribed, and defective work shall be made good and unsuitable materials shall be rejected, notwithstanding that such defective work and materials have been previously overlooked and accepted on estimates for payment. All work shall be tested to the satisfaction of the City Manager or designee before acceptance.

PROPOSAL REVIEW AND CONTRACT AWARD

Failure to submit all documents requested at the time of proposal may deem the Proposer's proposal ineligible for award. The City of St. Pete Beach reserves the right to reject any or all proposals or parts of proposals. The contract shall be awarded by written notice to the responsible and responsive Contractor whose proposal is determined in writing to be the most advantageous to the City, taking into consideration the price and other criteria set forth in this request for proposals. The City may waive any informality.

LOCAL, STATE AND FEDERAL COMPLAINCE REQUIREMENTS

The laws of the State of Florida do apply to any purchase made under this Request for Proposal. Proposers shall comply with all local, state, and federal directives, orders and laws as applicable to their proposal and subsequent contracts include but not limited to Equal Employment Opportunity, Minority Business Enterprise, and OSHA as applicable to this contract.

Compliance with Fla. Stat. 448.095:

- Proposer agrees to comply with all applicable portions of Fla. Stat. 448.095. Proposer must use the U.S. Department of Homeland Security's E-Verify System, hhtps://e-verify.uscis.gov/emp, to verify the employment eligibility of all employees hired on or after January 1, 2021 during the term of this Agreement.

- Subcontractors (i) Proposer shall also require all subcontractors performing work under this Agreement to use the E-Verify system for any employees they may hire during the term of this Agreement. (ii) Subcontractors shall provide Proposer with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as defined by Fla. Stat. 448.095 (iii) Proposer shall provide a copy of such affidavit to the City upon receipt and shall maintain a copy for the duration of the Agreement.

- Proposer must provide evidence of compliance with Fla. Stat. 448.05 by January 1, 2021. Evidence may consist of, but is not limited to, providing notice of Proposer's E-Verify number.

- Failure to comply with this provision is a material breach of the Agreement, and the City may choose to terminate the Agreement at its sole discretion. Proposer may be liable for all costs associated with the City securing the same services, inclusive, but not limited to, higher costs for the same services and proposal costs (if necessary). Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this agreement is terminated for a violation of the statute by the Proposer, the Proposer may not be awarded a public agreement for a period of 1 year after date of termination.

RESERVES THE RIGHT

The City reserves the right to accept or reject any and/or all proposals, to waive irregularities and technicalities, and to request re-submission. If only one proposal is received by the proposal date and time listed, the proposal may or may not be rejected by the City depending upon proposal review and the needs of the City.

The City reserves the right to select a firm with or without additional interviews and may decide to select any of the firms submitting proposals. The City reserves the right to award the contract to a responsible proposer submitting a responsible proposal, with a resulting negotiated agreement which is most advantageous and in the best interest of the City.

Proposers, Proposers, their agents, and associates shall not contact or solicit any City Commission member, City employee, or official regarding this RFP during any phase of the proposalding process. Failure to comply with the provision may result in disqualification of the Proposer, at the option of the City. Only that individual listed, or an approved designee, as the contact person for this RFP shall be contacted.

SUBMITTAL WITHDRAWAL

After submittals are opened, corrections or modifications to submittals are not permitted, but a responding firm may be permitted to withdraw an erroneous submittal prior to the award by the City Commission, if the following is established:

- That the responding firm acted in good faith in submitting the submittal;
- That in preparing the submittal there was an error of such magnitude that enforcement of the submittal would work severe hardship upon the respondent;
- That the error was not the result of gross negligence or willful inattention on the part of the respondent;
- That the error was discovered and communicated to the City within twenty-four (24) hours of submittal opening, along with a request for permission to withdraw the submittal; or
- The responding firm submits documentation and an explanation of how the error was made.

CONE OF SILENCE

Respondents to this solicitation or persons acting on their behalf may not contact, between the release of the solicitation and the end of the 72-hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays, and state holidays, any employee or officer of the executive or legislative branch concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. Violation of this provision may be grounds for rejecting a response.

TERMINATION

The resulting contract may be canceled by the City when:

- Sufficient funds are not available to continue its full and faithful performance of this contract.
- There is sub-standard or non-performance of contract.
- The City wishes to terminate at any time and for any reason, upon giving thirty (30) days prior written notice to the other party.

The resulting contract may be canceled by either party in the event of substantial failure to perform in accordance with the terms by the other party through no fault of the terminating party.

FISCAL NON-FUNDING

If funds for the requested services described herein are not appropriated via the annual budget adoption process, the City reserves the right to cancel this Agreement immediately upon written notice to the vendor.

PROJECT RECORDS

The awarded firm shall maintain auditable records concerning the procurement to account for all receipts and expenditures, and to document compliance with the Contract. These records shall be kept in accordance with generally accepted accounting methods, and the City of St. Pete Beach reserves the right to determine the record-keeping method in the event of non-conformity. These records shall be maintained for three (3) years after final payment has been made and shall be readily available to City personnel with reasonable notice, and to other persons in accordance with the Florida Public Disclosure Statutes. Additionally, the awarded firm shall abide by and comply with Florida Statutes regarding public records. Specifically, the firm shall be aware of the provisions found in Section 119.0701, Florida Statutes.

Upon completion of the project, all reports, studies, recommendations, forms, and other project specific information will need to be submitted in paper and in an electronic file format (.PDF, .JPEG) on CD or USB storage device.

V. REFERENCES & MINIMUM QUALIFICATIONS

Provide at least three (3) or more professional, business references with which you have contracted to provide similar services in the past five (5) years. Include the name of the person, its organization, telephone number, fax number, and e-mail address. Include any governmental agencies, with the same contact and descriptive information for which you have provided similar service within the past five (5) years.

Provide a brief description of the history and capabilities of the firm. Describe the types of projects or services the firm performs/has performed and the dollar value of each. Provide information regarding your firm's ability to complete this project. Demonstrate that the firm's personnel have experience with similar projects.

Identify all unresolved and ongoing claims and disputes against your firm in excess of $500,000. Include any claims against the principals of your firm or any claims your company may have against a third party. Provide a history of litigation, including the outcomes, for the past five (5) years.

The responding firm shall provide a statement of assurance that the firm is not presently in violations of any statutes or regulatory rules that might have an impact on the firm's operations. All applicable laws and regulations of the State of Florida and ordinances and regulations of the City of St. Pete Beach will apply.

Provide the overall bonding capacity for the company and provide a history of any claims against the Proposer's previous bonds for the past five (5) years.

The City shall be the sole final judge of qualifications of Proposer to perform service and reserves the exclusive right to accept or reject any proposal as it deems to be in the best interests of the City. The City reserves the right to make such investigation, as it deems necessary, to determine the ability of any proposer to perform the work or service requested. Failure to comply with the requirements of this section

may be grounds for rejecting a response.

Auditing Services Score Sheet
9/2/2026

Please score Experience and Expertise up to 50pts.| Please score Audit Approach up to

Auditing Firm	Yr. 1 Cost	Yr. 2 Cost	Yr. 3 Cost	Yr. 4 Cost
Rivero, Gordimer & Company	$ 63,500.00	$ 63,500.00	$ 66,500.00	$ 62,000.00
Purvis, Gray and Company	$ 54,000.00	$ 55,740.00	$ 57,530.00	$ 59,380.00
Moss, Krusick & Associates	$ 40,500.00	$ 41,250.00	$ 42,000.00	$ 42,750.00
Mauldin & Jenkins	$ 50,300.00	$ 50,450.00	$ 52,200.00	$ 54,100.00
Grau & Associates	$ 73,000.00	$ 74,000.00	$ 75,000.00	$ 76,000.00
Cherry Bekaert	$ 65,000.00	$ 66,900.00	$ 68,900.00	$ 70,900.00
CBIZ CPSs	$ 58,000.00	$ 59,700.00	$ 61,500.00	$ 63,400.00
Carr, Riggs and Ingram	$ 55,000.00	$ 55,000.00	$ 57,000.00	$ 59,000.00

***Pricing based on numbers supplied by firm. Some pricing may include or exclude it
Please review all pricing for irregularities in pricing differences.

Committee Member Name: _____

o 30 pts.|Please score Pricing up to 20 pts.

Yr. 5 Cost	Total 5 year	Experience and Expertise	Audit Approach	Pricing	Total
$ 70,500.00	$ 326,000.00				0
$ 61,280.00	$ 287,930.00				0
$ 43,500.00	$ 210,000.00				0
$ 56,000.00	$ 263,050.00				0
$ 77,000.00	$ 375,000.00				0
$ 72,900.00	$ 344,600.00				0
$ 65,400.00	$ 308,000.00				0
$ 61,000.00	$ 287,000.00				0

tems offered by another firm.

Professional Services Proposal for
City of St. Pete Beach

Request for Proposal - Auditing Services

August 17, 2026

Proposer
Carr, Riggs & Ingram
4010 W. Boy Scout Blvd
Tampa, Florida 33607
Phone: 813-207-2946
Fax: 727-461-7384

Submitted by
John Brielmaier
Partner, CRI Advisors, LLC †
Partner, Carr, Riggs & Ingram, L.L.C.*
jbrielmaier@criadv.com

CRI CARR RIGGS & INGRAM®

†This is not a CPA Firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C.* ("CRI CPA*"), CRI Advisors, LLC† ("CRI Advisors†" or "Advisors†"), and Capin Crouse, LLC* ("Capin Crouse CPA*"), and CRI Capin Crouse Advisors, LLC† ("Capin Crouse Advisors†") provide professional services. CRI CPA*, Capin Crouse CPA*, CRI Advisors†, Capin Crouse Advisors†, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA* and Capin Crouse CPA* are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional ancillary services, to their clients. CRI CPA* and Capin Crouse CPA* are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors† and Capin Crouse Advisors† provide tax and business consulting services to its clients. CRI Advisors† and its subsidiaries, including Capin Crouse Advisors†, are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA*, Capin Crouse CPA*, Capin Crouse Advisors†, and CRI Advisors†, as appropriate.

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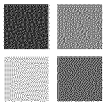
INTRODUCTORY ITEMS AND FIRM BACKGROUND

TRANSMITTAL LETTER



Dear Members of City Council :

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to provide this proposal to the City of St. Pete Beach (City). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. This is being submitted by John Brielmaier, who will function as the Engagement Partner and is authorized to negotiate a contract and bind CRI. John will also be available to answer questions regarding this proposal. We understand the City is seeking a public accounting firm to perform the financial statement audit and federal & state single audit, for an initial five-year contract starting with the period ending September 30, 2026, with the option to audit each of the five subsequent fiscal years.

BEST FIT TO MEET YOUR NEEDS

Here at CRI, we pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing a competitive advantage. Our government team firm-wide has experience providing both audit and consulting services to more than 500 separate entities annually, which included over 100 municipalities, nearly 50 counties, 100 school districts, over 30 state agencies last year alone. We are a proud recipient of the Single Audit Resource Center (SARC) award for excellence in knowledge, value, and overall client satisfaction and spent considerable time understanding and educating government accounting practitioners on the new Uniform Guidance. In addition, several members of our team participate on committees of various standard setting bodies, giving us advanced notification of upcoming standards and allowing us to help shape the standards and implementation guidance. We share this information and opportunity with all our clients.

We thoughtfully chose a team with Florida Municipality expertise which aligns with the City's needs. This customization is reinforced by our commitment to consistent staffing which allows our dedicated teams to deliver the highest level of business acumen and knowledge to the City. At CRI, we believe success is measured by translating complex concepts into client solutions and we believe the following factors differentiate CRI from other firms:

- **Experience with Florida governments**: since 1997 CRI has audited many Florida governmental entities and currently has **engagements with eight counties in Florida.**
- **Specialist tools and templates:** developed to perform our audit procedures in a highly effective and efficient manner.
- **Technical expertise:** the government-industry is one of CRI's primary specialties; our industry experts are highly involved with standard-setting bodies and are up to date on the latest technical requirements.
- **Communication**: we maintain clear communication through a combination of in-person meetings and our electronic status tracking tool. Continuous open communication is very important to us.
- **Partner involvement:** our hands-on Partners ensure top-level technical support is being provided; Partners are on-site at least once a week during fieldwork.
- **Extensive resources:** we have over 2,200 professionals, over 800 of whom are CPAs, over 450 of whom are located in Florida, and over 330 of whom specialize in government audits.
- **Client focused**: we ensure that we have sufficient capacity to adequately service our clients, we do not simply obtain clients and figure out staffing later, we ensure we have qualified, experienced staff members available in our client's expected timelines to ensure timely completion of engagements.

CAPACITY

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allow us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, and prior year financial statements and consulted our forecasted audit calendar with staff availability; we are confident we can provide the services requested in the timeframe required.

In addition to providing an efficient audit, CRI will be a reliable resource for the City - providing ideas to improve performance and/or strengthen controls, summaries and guidance on upcoming standards, and answers to technical questions throughout the year. Our proven, streamlined process minimizes your time and disruption during the service provider change and continues throughout our professional relationship.

CRI believes in developing long-term, mutually beneficial relationships by tailoring your service team to align their industry, service, and specialty skills with your needs. Further, we thoughtfully choose a partner that aligns with your industry and specific needs as part of our decision to bid on each opportunity. This customization is reinforced by our commitment to consistent staffing which allows our dedicated teams to deliver the highest level of business acumen and knowledge to your organization. At CRI we believe success is measured by translating complex concepts into client solutions. We look forward to providing solutions to the City.

We will bring a fresh perspective to the City. Your engagement team has specific expertise in performing a variety of external audits and consulting services for similar organizations. **This will enable us to bring fresh insights and innovative ways for internal control improvements and cost efficiencies.**

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

John Brielmaier
Partner, CRI Advisors, LLC †
Partner, Carr, Riggs & Ingram, L.L.C.*
4010 W. Boy Scout Blvd
Tampa, Florida 33607
Phone: 813-207-2946
JBrielmaier@CRIadv.com

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CRI FIRM PROFILE

FOUNDED IN 1997 • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.

2,000+
PROFESSIONALS

TOP 25* FIRM
(as ranked by Accounting Today)

CRI FIRM VALUES:
- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.

100,000+
CLIENTS

25+ YEARS
OF CONSISTENT GROWTH SINCE FORMATION

SERVICES

- Advisory
- Audit & Attest*
- Tax

INDUSTRY EXPERTISE

- Captive Insurance
- Commercial Real Estate
- Construction
- Financial Institutions
- Government & Public Sector
- Hospitals & Health Systems
- Insurance
- Manufacturing & Distribution
- Nonprofits
- Physician Groups
- Post-Acute Care
- Private Foundations
- Religious Organizations

CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.

CRI TAMPA OFFICE

CRI is a regional certified public accounting and consulting firm with over 2,000 professionals and 70 offices throughout Alabama, Florida, Tennessee, Georgia, Texas, Louisiana, Kentucky, New Mexico, North Carolina and Mississippi. ***Our firm currently ranks in the top 25 largest accounting firms in the nation.*** Professionals of diverse backgrounds and experience have joined CRI and enable us to serve clients from start-ups to mature organizations.

CRI was founded in 1997 through multiple firms, based in southern Alabama and northwest Florida, merging together. From that initial creation of CRI, other firms throughout the southeast have merged in. The firms that currently make up CRI have roots dating back over 40 years. The local Tampa Bay offices, which merged into CRI in October 2008, had been serving since 1965.

CRI employs more than 3,000 professionals, including over 450 partners. CRI serves clients in all 50 states, providing a wide variety of high-quality, accounting, assurance, tax and consulting services to governmental entities (public sector), individuals, businesses (both publicly and privately held) and not-for-profit organizations.

CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Dee Burger, along with our corporate team.

CRI is structured by industry line to allow for our professionals to focus on the industries that best fit their talents and interests.

This industry line focus and firm-wide structure has allowed for our teams to consistently exceed the expectations of clients. Founded in 1997, CRI now boasts more than 2,000 professionals and over 450 partners who pride themselves on superior client service, respect, and integrity. We invite you to learn more about CRI by visiting CRIadv.com.

CRI's largest presence is in the state of Florida where we have 22 offices with over 300 government audit professionals. The City of St. Pete Beach audit will be completed by members of CRI's Tampa office.

TAMPA OFFICE OVERVIEW

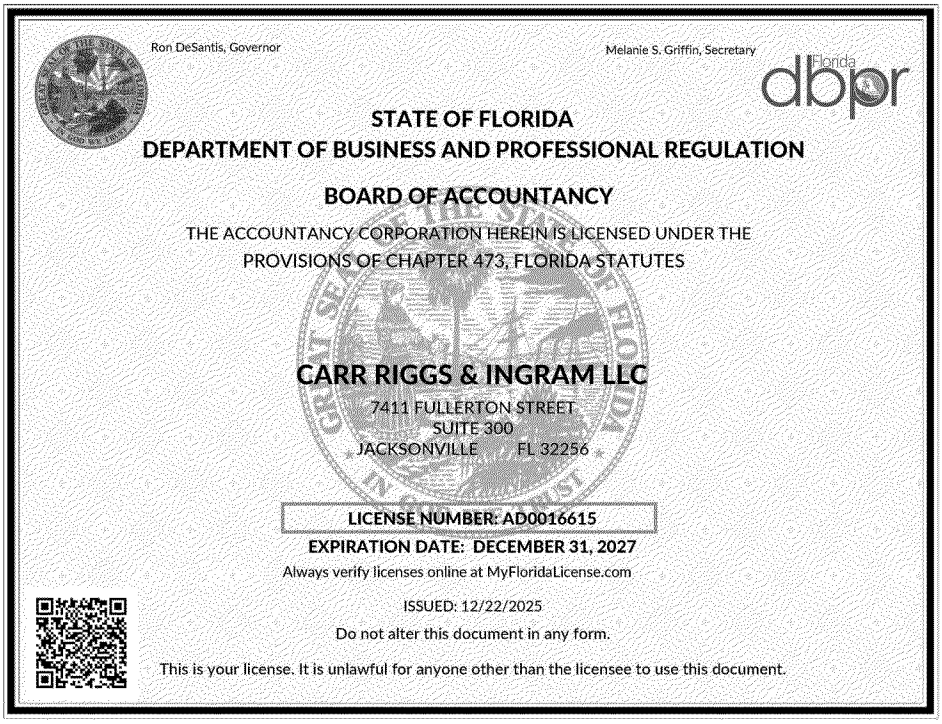
Your engagement will be staffed by the professionals in CRI's Tampa office. CRI's Tampa location has been in existence since 1969, before merging with CRI in 2008. This office serves individuals, closely held businesses, not-for-profits, governments, manufacturing, SAAS, and construction companies throughout Tampa Bay.

Our Tampa location offers the following services:

- Tax, Tax Advisory/Planning
- Audit & Assurance services
- Estate Planning and Trusts, Fiduciary Accounting
- Outsourced Accounting Services
- Cost Segregation Studies
- Business Valuations and Calculation of Value
- SOC Reports and IT Controls Audits (Cybersecurity)
- Fiscal staff and board training
- Cost allocation plans and indirect cost proposals
- Uniform Guidance training
- Internal Controls, Fiscal Policies/Procedures review
- Agreed-upon Procedures Engagements

4010 W. Boy Scout Blvd, Suite 475, Tampa, FL 33607

CRI CPA LICENSE



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

CARR RIGGS & INGRAM LLC
7411 FULLERTON STREET
SUITE 300
JACKSONVILLE FL 32256

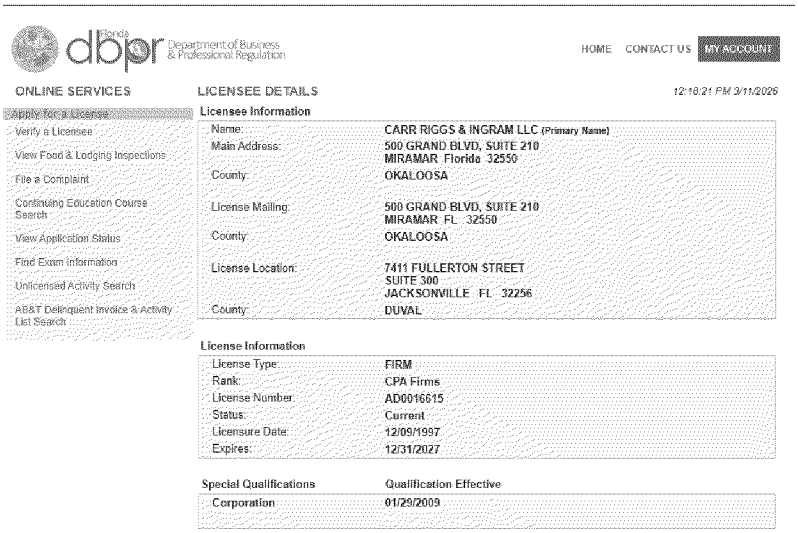
LICENSE NUMBER: AD0016615
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/22/2025

Do not alter this document in any form.

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

AICPA AND FICPA MEMBERSHIP



Florida dbpr Department of Business & Professional Regulation

HOME CONTACT US MY ACCOUNT

ONLINE SERVICES
- Apply for a License
- Verify a Licensee
- View Food & Lodging Inspections
- File a Complaint
- Continuing Education Course Search
- View Application Status
- Find Exam Information
- Unlicensed Activity Search
- AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS

12:16:21 PM 3/11/2026

Licensee Information

Name:	CARR RIGGS & INGRAM LLC (Primary Name)
Main Address:	500 GRAND BLVD, SUITE 210 MIRAMAR Florida 32550
County:	OKALOOSA
License Mailing:	500 GRAND BLVD, SUITE 210 MIRAMAR FL 32550
County:	OKALOOSA
License Location:	7411 FULLERTON STREET SUITE 300 JACKSONVILLE FL 32256
County:	DUVAL

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD0016615
Status:	Current
Licensure Date:	12/09/1997
Expires:	12/31/2027

Special Qualifications	Qualification Effective
Corporation	01/29/2009

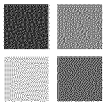
CRI is a certified public accounting firm founded in 1997 and has operated continuously as a licensed CPA firm since that time. Since its formation, CRI and its principals have maintained active professional standing within the national and state bodies that govern and support the accounting profession.

CRI has been a continuous member firm of the American Institute of Certified Public Accountants (AICPA) since its inception and adheres to the AICPA's professional standards, ethical requirements, and quality control expectations applicable to CPA firms.

In addition, CRI has maintained continuous membership with the Florida Institute of Certified Public Accountants (FICPA) since 1997 through its Florida-licensed CPA partners and Florida practice operations, and is listed as an approved firm within the FICPA firm directory.

EXPERIENCE AND EXPERTISE

FLORIDA MUNICIPAL REFERENCES



Below are municipalities currently audited by your engagement partner, John Brielmaier and the Tampa team. These entities are similar to that of the City and we encourage you to contact them to evaluate our performance. Our Tampa team has adequate staff and capacity to satisfy the needs of the RFP for the duration of the contract period.

RELATIONSHIP	TIMELINE	SCOPE OF WORK	ENGAGEMENT PARTNERS
Pasco County Matt Lazar, Finance Director 352-518-4092	2017 to Present Received GFOA Certificate every year	• Financial Statement Audit • Single Audit • Attestation Reports • ACFR Review • Landfill Escrow Report • Court Cost Report	John Brielmaier David Alvarez Lorri Kidder
Pinellas County Schools Karen Post Director of Accounting 727-588-6178	2007 to Present Received GFOA Certificate every year	• Financial Statement Audit • Single Audit • ACFR Review	John Brielmaier David Alvarez Lorri Kidder
City of Largo Rebecca Spuhler Finance Director 727-586-7443	2012 to Present Received GFOA Certificate every year	• Financial Statement Audit • Single Audit • ACFR Review • EMS Certification • CRA Audit	John Brielmaier David Alvarez Lorri Kidder David Mills
City of Dade City Peter A. Altman Finance Officer 352-521-1467 ext 407	New client for 2026	• Financial Statement Audit • Single Audit • ACFR Review • CRA Audit	John Brielmaier David Alvarez Lorri Kidder
City of Treasure Island Victor Ortiz Finance Director 727-212-1347	2011 to Present Received GFOA Certificate every year	• Financial Statement Audit • Single Audit • ACFR Review	John Brielmaier David Alvarez Lorri Kidder

GOVERNMENT FINANCE OFFICERS ASSOCIATION'S CERTIFICATE OF ACHIEVEMENT

Multiple partners in CRI's Florida governmental practice are reviewers for GFOA's Certificate of Achievement for Excellence in Financial Reporting, including your technical review partner, David Alvarez. All of our clients that submit the GFOA award have been successful in obtaining the Certificate of Achievement for Excellence in Financial Reporting.

In addition, we have multiple clients that submit for, and obtain, the Distinguished Budget Presentation Award program through GFOA. We would be happy to assist the City in obtaining this award as well, which many cities find useful to present to the citizens.

LOCAL OFFICE FINANCE OFFICERS ASSOCIATION'S CERTIFICATE OF ACHIEVEMENT

At present, the following **LOCAL clients have been awarded the Certificate of Achievement for Excellence in Financial Reporting as clients of CRI. All Tampa Bay clients who have applied for the award, past or present, have been successful in achieving.**

Pasco County Government
District School Board of Pinellas County *(Pinellas County Schools first submitted for the Certificate in 2017 and was successful on the first submission, David Alvarez, John Brielmaier, and Amanda Elliott worked on the engagement in that year)*
City of Treasure Island
City of Gulfport
City of Largo
City of Clearwater
City of Port St. Lucie

CRI GASB AND SINGLE AUDIT EXPERIENCE

GASB EXPERIENCE

CRI has a dedicated industry line to serve our state and local government clients, which is spearheaded by some of the partners who will be assigned to this engagement. This includes Ray Roberts, who oversees the industry line to ensure proper implementation of GASB standards and works with other partners across the firm to ensure best practices and implementation are brought directly to our clients nationwide. In addition, Engagement Partner, John Brielmaier, works directly with Ray and the entire **government industry line to conduct relevant research, complete industry line documents, and provide training** internally to our team members and externally across the region. Members of CRI's governmental team also serve on various committees working directly with GASB and providing input in order to assist with implementation understanding. These committee appointments allow us to stay abreast of new accounting standards issued by GASB and the AICPA, which gives our clients ample time to assess the impact of the new standards before the required implementation dates.

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under Governmental Auditing Standards, implementing the full range of GASB statements on a variety of entity types. Recently, we have assisted with the early implementation of GASB 101 for several entities, and are **prepared to assist in implementation** of GASB 100, 101 and 102, three new pronouncements coming into place during the coming years.

SINGLE AUDIT EXPERIENCE

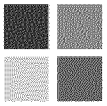
Our governmental team performs annual Single Audits of Federal and State Funds for more than 150 separate entities totaling over $2.8 billion in federal awards and $375 million in annual state awards (in the states that require a state single audit).

Our local single audit practice is overseen by Amanda Elliott who is assigned to your audit as a Single Audit Manager. Amanda works on multiple single audits every year including numerous single audits where she serves as the Engagement Quality Control Reviewer. She has also earned the AICPA's Advanced Single Audit Certification. Proprietary tools, including Florida state single audit risk assessment templates, were developed in collaboration with John Brielmaier (your Engagement Partner).

Single audits are an important part of what we do as a firm and a major area of specialization. We are proud of our 10 professionals who have earned the **AICPA's Advanced Single Audit Certification**, and are excited about the additional professionals that have earned the Intermediate Certification and are now studying for the advanced certificate.

SARC
Award for Excellence Recipient

In 2019, CRI received the Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction. This award is to recognize audit firms that provide an outstanding service to their clients. The award is based on feedback received from over 25,000 not-for-profit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2018 fiscal year end audit.



BROWNEDWARDS
certified public accountants

Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram, L.L.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C. (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025, 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.* Carr, Riggs & Ingram, L.L.C. has received a peer review rating of *pass.*

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

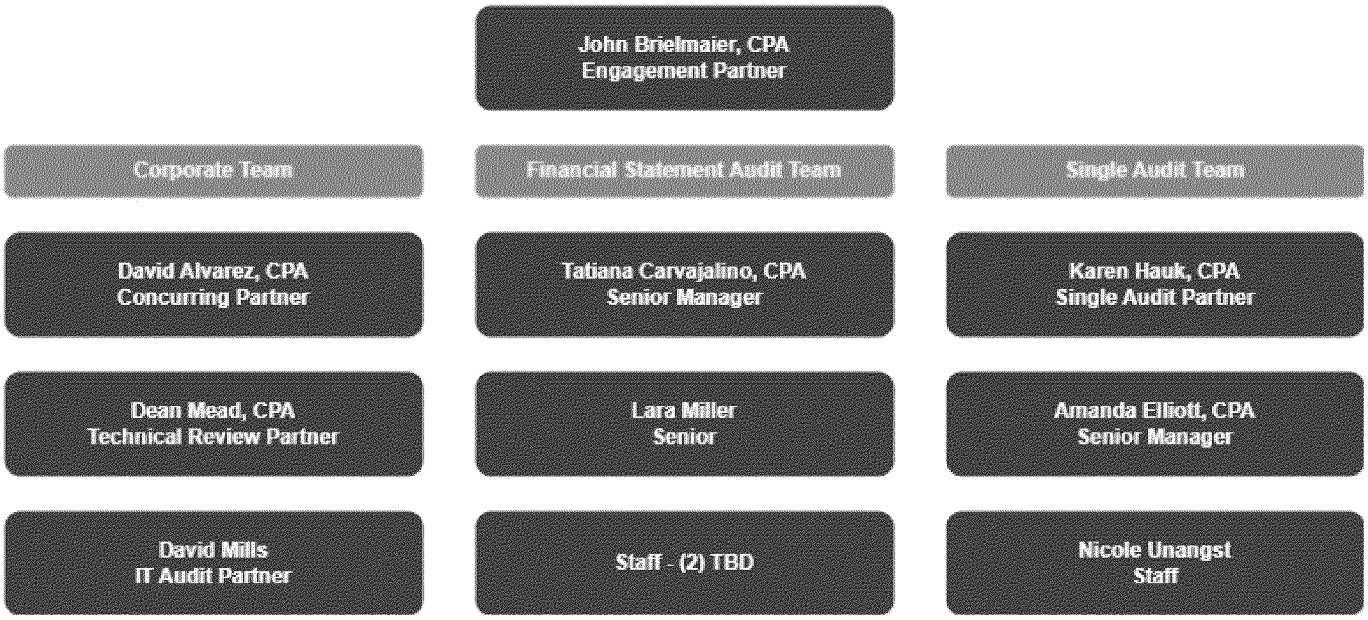
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 30, 2025

PROJECT TEAM

The engagement team listed below includes key members of management that will be involved with the completion of all aspects of the City of St. Pete Beach financial statement and single audit. All team members from manager level and below will be full-time dedicated to the City of St. Pete Beach audit during interim and year-end fieldwork.

The physical location of the offices supporting the audit is 4010 W. Boy Scout Blvd, Ste 475, Tampa, FL 33607.



Commitment to Required Timelines

CRI confirms our availability and commitment to meet all required timelines as outlined in the RFP. We understand the importance of timely audit completion to support City's reporting obligations and stakeholder needs, and we have the resources, scheduling flexibility, and project management processes in place to ensure deadlines are consistently achieved. Our engagement team will work closely with management to establish a detailed audit timeline, including interim and year-end fieldwork, review milestones, and report issuance dates, and will maintain proactive communication throughout the process to address any potential issues promptly. With dedicated staffing, experienced leadership, and a proven approach to meeting reporting deadlines, CRI is fully prepared to deliver all required services within the specified timeframes.

Effective and Efficient Hybrid Approach

CRI leverages technology and secure, paperless workflows to deliver auditing services efficiently and with minimal disruption. Our approach allows work to be performed using a combination of on-site support and remote collaboration, depending on the City's needs and preferences. This flexibility enables timely support while maintaining close coordination with management and staff. Team members remain readily accessible throughout the engagement, and all services are performed by CRI personnel without off shoring or subcontracting. Our approach emphasizes practical support, clear communication, and effective use of existing information to strengthen accounting operations and internal processes.

PROJECT TEAM

JOHN BRIELMAIER, CPA

Engagement Partner

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

jbrielmaier@CRIadv.com
813.207.2946 | Direct
727.492.7831 | Mobile

Experience
John has 15 years of public accounting experience, all with CRI where he focuses primarily of government and not-for-profit engagements. John has extensive experience and training in Yellow Book, GASB and single audit.

As an engagement partner, John is the point person for the engagement and oversees all staff and planning for the audit. John will also be available for meeting with members of the Audit Committee and Board of County Commissioners

Licenses & Certifications
- Certified Public Accountant (CPA) - Florida
- Certified Information Technology Professional (CITP)
- Certified Information Systems Auditor (CISA)

Professional Affiliations
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Information Systems Audit and Control Association (ISACA)

Representative Clients
District School Board of Pinellas County
City of Largo, FL
City of Treasure Island, FL
City of Dade City, FL
Lee County Mosquito Control District
Lee County Hyacinth Control District
Florida State Fair Authority
Pasco County, FL
Manatee County, FL
Sarasota County, FL
Children's Board of Hillsborough County

Past Clients
City of Clearwater, FL

TATIANA CARVAJALINO, CPA

Financial Statement Audit Manager

tcaravajalino@CRIadv.com
727.324.1249 | Direct

Experience
Tatiana has over nine years of public accounting, all with CRI. Tatiana has been involved with several types of audit engagements for clients in industries including governmental entities, not-for-profit, for-profit clients and healthcare entities. As an audit manager, Tatiana is responsible for the planning and execution of various aspects of the audit. Tatiana will also oversee control testing and review.

Education, Licenses & Certifications
- BS, Accounting, University of South Florida
- Certified Public Accountant (CPA) - Florida

Professional Affiliations
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Representative Clients
District School Board of Pinellas County
Pasco County, FL
City of Largo, FL
City of Treasure Island, FL
Lee County Mosquito Control District
Lee County Hyacinth Control District
Children's Board of Hillsborough County
Florida State Fair Authority
AMIkids and Affiliates

Past Clients
City of Clearwater, FL

PROJECT TEAM

AMANDA ELLIOTT, CPA

Single Audit Manager

aelliott@CRIadv.com
727.324.1248 | Direct

Experience
Amanda has over nine years of public accounting experience, all with CRI. She oversees teams while providing financial statement audit and single audit services to a variety of clients through multiple industries. Her primary concentration is non-profit organizations and governmental entities. She brings great hands-on experience with federal and state single audits.

Amanda is an Officer for the Florida Institute of Certified Public Accountants (FICPA) Suncoast Chapter.

Education, Licenses & Certifications
- BS, Accounting and Finance, University of South Florida
- Certified Public Accountant (CPA) - Florida

Professional Affiliations
- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)

Representative Clients
Pasco County, Florida
City of Largo, FL
City of Treasure Island, FL
Florida State Fair Authority
AMIkids and Affiliates
Operation PAR
PEMHS dba Eleos Wellness
Pinellas County School Board-Single Audit

Past Clients
City of Clearwater, FL

DAVID ALVAREZ, CPA

Concurring Partner

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

dalvarez@CRIadv.com
727.324.1232 | Direct
813.846.3949 | Mobile

Experience
David has been in public accounting for 21 years. His first five were with KPMG before joining CRI for the last 10. David has experience working with some of the most complex government, not-for-profit, and public traded companies in the Bay area.

David is an instructor for CRI's firm wide CPE week and serves on the Quality Control Committee for our government/non-profit industry line. He has conducted numerous speaking engagements for the FGFOA, FICPA and universities throughout Florida. David is a member of the FICPA committees for State and Local Governments, and Policies and Auditing Standards.

Licenses & Certifications
- Certified Public Accountant
- Chartered Global Management Accountant

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

Representative Clients
AMIkids and Affiliates
District School Board of Pinellas County
Pasco County, FL
Sarasota County, FL
Manatee County, FL
Sumter County, F
Lee County Mosquito Control District
Lee County Hyacinth Control District
Florida State Fair Authority
City of Largo, FL
City of Treasure Island

PROJECT TEAM

DEAN MICHAEL MEAD

Financial Statement Review Partner

dmead@CRIadv.com
914.497.3293 | Mobile

Experience
As part of the government and public sector industry line, Dean provides quality assurance concerning the interpretation and application of accounting and financial reporting standards and resolves technical issues related to state and local governmental entity service lines.

Dean is a nationally recognized speaker and author who is known for his ability to communicate complex issues to a broad audience. He has prepared educational materials, conducted training, and presented at conferences for many national, regional, state, and local professional organizations. For 24 years, Dean worked for the Governmental Accounting Standards Board (GASB), most recently as Assistant Director of Research and Technical Activities, authoring all 17 volumes of their User Guide Series. He will co-author the textbook *Governmental and Not-for-Profit Accounting,* beginning with the tenth edition, and taught governmental accounting, auditing, and financial analysis at Rutgers University and New York University. He is a recipient of the National Federation of Municipal Analysts' Award for Excellence and has twice been received the Governmental Research Association's Award for Effective Citizen Education.

Education, Licenses & Certifications

- Cornell University, Bachelor's
- Certified Public Financial Manager™ (CGFM)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- American Accounting Association (AAA)
- Association of Government Accountants (AGA)
- Association of Local Government Auditors (ALGA)
- Government Finance Officers Association (GFOA)
- Governmental Research Association (GRA)
- National Federation of Municipal Analysts (NFMA)

Lara Miller, Senior, Tampa, FL

Assigned role - Senior. Lara will be tasked with executing the audit plan for the Board of County Commissioners and Clerk and Comptroller.

Experience - Lara has over five years of public accounting experience in auditing and financial accounting. She is a rising star on our team focusing primarily on large not-for-profit and government engagements. Lara has extensive experience and training in yellow book and FASB. Lara has been the senior on the Pasco County Board of County Commissioners and Clerks and Comptrollers financial statements audits for the past three years.

Nicole Unangst, Staff, Tampa, FL

Assigned role - Single audit staff. Nicole will be tasked with executing the single audit, if needed.

Experience - Nicole has four years of experience performing federal and state Single Audits for governmental and not-for-profit entities. Their experience includes planning and executing audits in accordance with Uniform Guidance, Government Auditing Standards (Yellow Book), and applicable state compliance requirements. Nicole has worked directly on major federal programs, prepared Schedule of Expenditures of Federal Awards (SEFA), and assisted with compliance testing, internal control documentation, and audit reporting.

AUDIT STAFFING

CRI will assign a dedicated and appropriately experienced audit team to the City's engagement to ensure continuity, efficiency, and compliance with all applicable auditing standards.

During both interim and year-end fieldwork, Celeste Delgado and assigned audit staff will be fully dedicated to servicing the City's engagement. These staff members will be responsible for the execution of audit procedures, documentation, and coordination with the City personnel.

Tatiana Carvajalino and John Brielmaier will provide direct supervision, review, and overall engagement oversight throughout the audit. While also overseeing a limited number of other engagements occurring during the same period, both will remain actively involved in the City audit.

A summary table detailing the estimated number of hours by staff level assigned to the engagement is provided below. CRI believes this staffing approach ensures the appropriate balance of dedicated fieldwork resources and senior-level oversight, allowing the engagement to be completed efficiently while maintaining the highest level of audit quality.

Team Member	Interim (November)	Year-End Fieldwork (January & February)	Total Hours	Single Audit, if needed
John Brielmaier	20	40	60	15
Tatiana Carvajalino	20	60	80	-
Lara Miller	40	120	160	-
Staff - TBD	80	120	200	-
Amanda Elliott	-	-	-	50
Nicole Unangst	-	-	-	80
Total Hours	**160**	**340**	**500**	**145**

RESULTS OF ANY FEDERAL OR STATE DESK REVIEW OR FIELD AUDITS DURING THE PAST THREE (3) YEARS.

CRI has had four (4) federal or state desk reviews or field reviews of its audits during the past three (3) years, all of which contained no quality issues or only minor issues that did not require corrective action. Additionally, there has been no disciplinary action taken or pending against CRI during the past three (3) years.

CIRCUMSTANCES AND STATUS OF ANY DISCIPLINARY ACTIONS TAKEN OR PENDING AGAINST THE FIRM OR ANY PARTNERS OR EMPLOYEES OF THE FIRM BY STATE REGULATORY BODIES OR PROFESSIONAL ORGANIZATIONS DURING THE PAST THREE (3) YEARS.

CRI has not been subject to any disciplinary action by any federal or state regulatory bodies or professional organizations within the past three years.

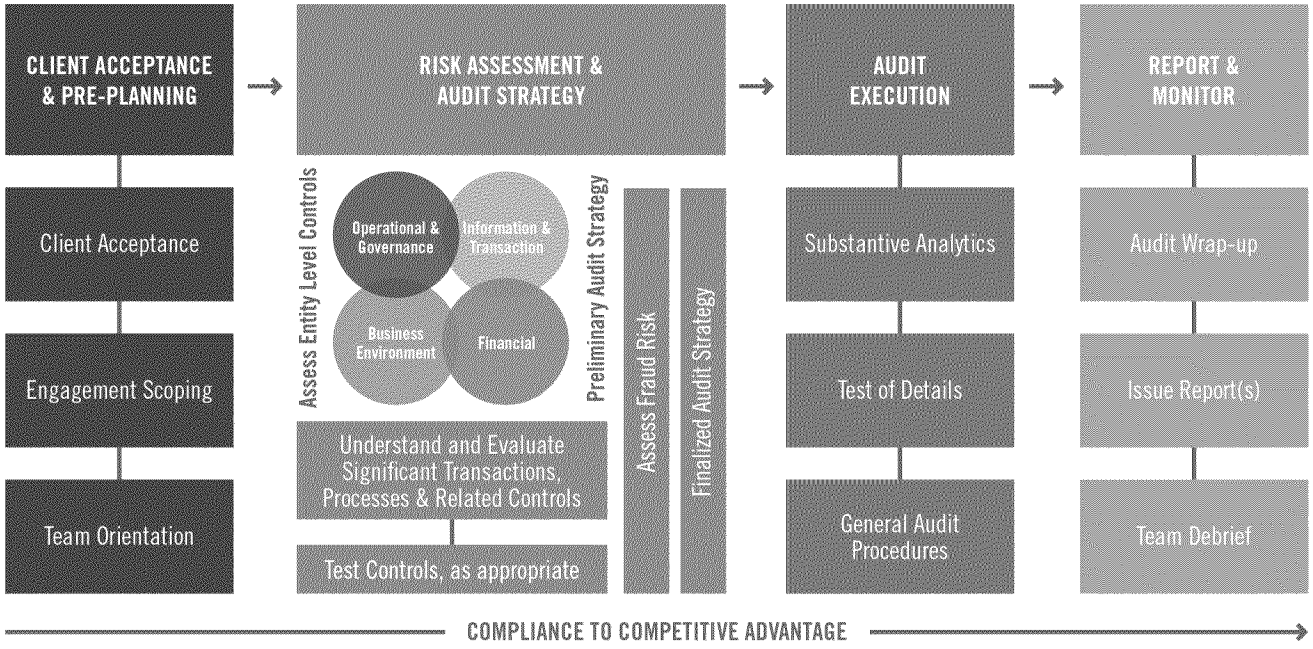
THE PROPOSER SHALL DESCRIBE ANY LITIGATION OR PROCEEDING WHEREBY, DURING THE PAST THREE (3) YEARS, A COURT OR ANY ADMINISTRATIVE AGENCY HAS RULED AGAINST THE FIRM OR ANY OF THE PROFESSIONAL STAFF IN ANY MANNER RELATED TO ITS PROFESSIONAL ACTIVITIES.

For a CPA firm our size, we have been subjected to very few issues that evolve into suits. Over the past five years, neither CRI nor any affiliated companies, have been involved in any business litigation or other legal proceedings related to our audit work

AUDIT APPROACH

CRI AUDIT APPROACH

Our audit approach is a four-stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



SAMPLING METHODOLOGY

CRI has the ability to use **both statistical and non-statistical sampling methodologies**. The selection of the two techniques depends on the format in which populations are provided. When populations are provided in an Excel or delimited file, we can use statistical sampling methodologies. We primarily use Active Data to select items through this method of monetary unit sampling. For all other populations, we use a non-statistical sampling approach that is based on the AICPA's Sampling Guide. In both instances, our sample sizes first focus on individually significant items and then the remaining sample is based on risk in the population and materiality for the related opinion unit. Once we select items, testing is performed over each selected item.

During our audits we perform tests of compliance in relation to Florida Statutes and in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Our sample sizes are driven based on the level of assurance needed from the test, meaning the significance of the compliance requirement, as well as the size of the population. The population is the number of times there is a transaction or requirement for each compliance component.

ANALYTICAL PROCEDURES

In our approach, we base our testing off the risk of an account balance, as described above. Based on the risk, we will determine our testing approach which would including sampling balances to test individual transactions and use analytical procedures. We try and maximize the use of analytical procedures as much as we can then identify unusual trends and focus sampling in areas with greatest risk. Analytical procedures are performed as part of planning (Stage 2) and audit execution (Stage 3). The chart on the following page gives examples of the analytics performed at each stage of the audit.

CRI AUDIT APPROACH

STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

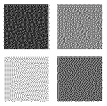
STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

CRI AUDIT APPROACH



TESTING AND RISK MITIGATION OPTIONS

We assess risks in the following areas – Financial, Operational, Transactional and Governmental.

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements and expectations. We work collaboratively with management and the Commission to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with **fiscal accountability and stewardship.**

Consistent communication is a key to completion of the audit. **By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your Chief Financial Officer and team prior to beginning the audit in order to:**

- Understand and map the City's internal controls, financial information (financial statements and notes) and significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary. In addition, we will outline a mutually agreeable time schedule for the entire process.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

Analytical review procedures will be used in planning the nature, timing and extent of most audit procedures performed by CRI. Examples of analytical procedures used include comparisons to prior year balances and amounts from the City's financial reports as well as comparisons to current year budgets using the City's budget documents. Likewise, they will be used on an overall basis to test the results of the procedures we perform. We will reference documents such as policy manuals, budgets, organizational charts and any other financial documents or reports that the City has prepared.

Throughout the audit, we will use analytical procedures such as historical trend comparisons, and prior-year actual to current-year actual comparisons on selected, related groups of accounts using from the City's financial reports and budget documents. These are invaluable audit procedures that assist us in streamlining our audit work while "zeroing" in on major issues for management's consideration. Thus, this approach provides advantages for both the City as well as the auditors.

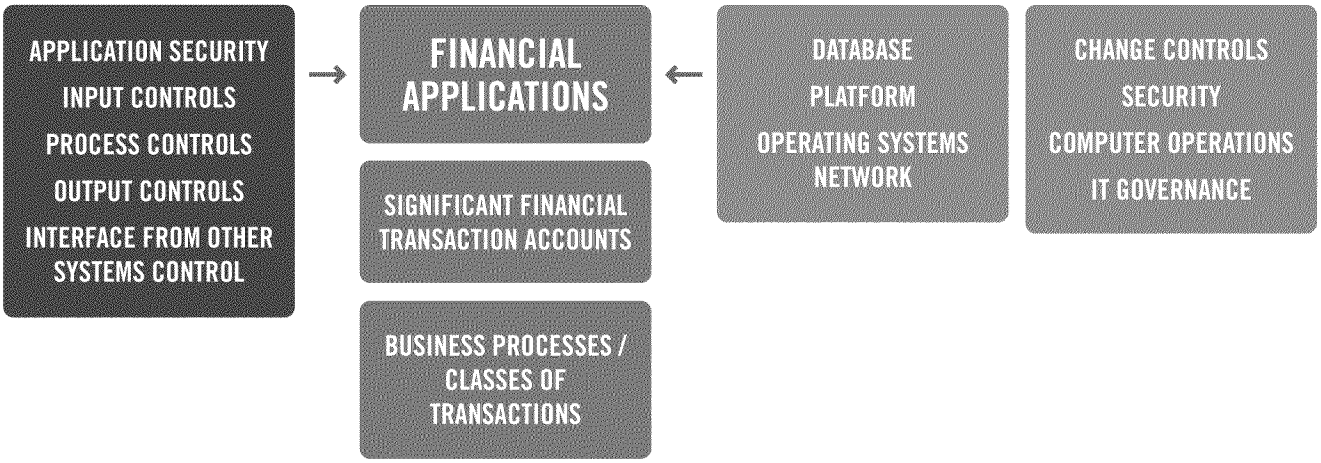
APPROACH TO UNDERSTANDING INTERNAL CONTROL STRUCTURE

Our understanding of the internal control structure will include the following:

- Obtaining an understanding of the City's control environment, risk assessments, control activities, information and communication and monitoring systems as they relate to operations.
- This understanding is obtained through review of the existing policies and procedures, flowcharts, inquiries of personnel, inspection of documents and records, and observation of the activities and operations. This understanding would include accounting and administrative controls in place to ensure that the City complies with applicable laws and regulations and internal accounting policies and procedures.
- Documenting that understanding by summarizing key internal controls that we intend to place reliance on for substantive testing.
- Utilizing a transactional walk-through to determine whether a policy or procedure has been placed in operation.
- Assessing control risk by evaluating the effectiveness of the City's internal control structure policies and procedures in preventing or detecting material misstatements in the financial statements.
- Reviewing internal control structure policies and procedures relevant to specific assertions that are likely to prevent or detect material misstatements in those assertions.
- Performing dual tests of controls and transactions (accounting and administrative) to evaluate the effectiveness of such policies and procedures.

INTEGRATION OF TECHNOLOGY & AUDIT PROCEDURES

In today's IT-centric world, understanding the manual process and supporting systems underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers - coupled with internal transaction errors and fraud - require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct "hands-on" testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including but not limited to:

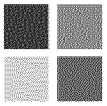
- Security - Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within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

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

CREDENTIALS

These services are performed by our team who serves as well-known speakers on IT audit, security, risk assessment, and other related topics. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Additionally, our IT audit professionals maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP), and other IT certifications requiring regular annual CPE hours. Finally, and maybe most importantly, our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

CRI AUDIT APPROACH



COMMUNICATION AND COORDINATION

Consistent communication is a key to the smooth and timely completion of the audit and delivery of the final reports. By ensuring consistent **communication and partner involvement,** we are in a better position to respond to your issues timely and efficiently. Below is a summary of the steps we take to ensure we maintain excellent communication:

- **Preliminary meeting with the audit team and management** of the City to outline our plan for success, including discussion of the Provided by Client "PBC" listing and audit schedule.
- Status tracking of the audit is maintained in the **Smartsheet dashboard**.
- **Partners will have weekly status calls** during the testing period and they will have update meetings with management to answer questions and provide information on any key matters or potential findings that may have arisen. These weekly meetings have been very successful in ensuring "no surprises" at the end of the audits for our clients.
- It is CRI policy to be **responsive to calls and emails**. You can expect a rapid response to any inquiries.
- **Exit conference** to summarize and discuss the results of our procedures with management.
- Ongoing support includes **communication throughout the year** to address questions from the City. We aim to be proactive in communicating to you any matters which may impact the City.

PLANS FOR USING CITY STAFF

CRI will interview and observe the City's staff performance of significant transaction classes as part of understanding the processes and procedures of the City. We will also inquire of management, those charged with governance, and staff members as to the existence or possibility of fraud or misstatements. In addition, one of our certified IT auditors will work with the IT director and perform interviews, walkthroughs, observations, and tests of IT General Controls in order to assess the reliability of the financial data. One of the engagement team members will interview the City Auditor in regard to any current or recently concluded internal audit work related to financial matters in order to determine the inclusion or mitigation of risk of material misstatement.

We utilize our Provided by Client (PBC) list as a vehicle in which we communicate with the City staff. We utilize a secure, online, interactive spreadsheet (Smartsheet or another secure file-sharing portal if the City has a preference) to develop our PBC list and provide the necessary access to members of the City staff. In order to create our PBC list, we start with CRI's standard template for City Governments, including Airports and Utilities, updated for items applicable to the City and then meet with members of the City in order to further tailor it to meet the needs of the City. This includes updating report names or titles and expectations for delivery of requested items. As the Smartsheet is live to all members of the team, we are in constant communication with members of the City so that all members of the team are updated as to the status of audit requests.

The Smartsheet Dashboard is created and updated in real time based on the PBC list and is used to monitor audit progress; it is constantly updated with the status of audit requests, status, metrics, and other additional items and is viewable by both the client and auditor, allowing both parties to know the exact status of the audit at any given time. We will meet with the City early in the engagement process to customize the Smartsheet to your needs and ensure it provides the necessary dashboard reporting.

We understand and respect that the audit places an additional workload on the City's accounting team. Therefore, we try and minimize the impact by leveraging technology to manage document requests, assigning highly experienced team members, and scheduling our on-site test work and update meetings on dates which best suit you and being flexible in case changes need to be made.

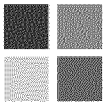
PROPOSED AUDIT STRATEGY

Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
Initial audit procedures	High	X	X	X	X	• First time audit - all areas will be impacted. • We also will perform the requisite predecessor/successor communications.
Fraud risks	Medium	X	X	X	X	• Will meet AICPA requirements of fraud testing. • Fraud is considered an intentional act that results in a material misstatement of the financial statements. • We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.
Financial reporting	Medium	X	X	X	X	• Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.
Other estimates and contingencies	Medium	X	X	X		• Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.
Manual journal entries	Medium	X		X	X	• Manual journal entries are risky.
Entity level controls	Medium	X	X	X	X	• We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach. • Our goal is to leverage management's processes to the degree possible, which increases efficiency.

PROPOSED AUDIT STRATEGY

Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
IT systems	High	X	X	X	X	• Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data. • The IT security, computer operations and program change controls for financially significant applications are vital.
Capital assets and related expenditures	Medium	X	X	X	X	• Capital assets are significant due to the account balance and susceptibility to misappropriation.
Accounts payable and related expenditures	Medium	X	X	X	X	• Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.
Payroll, related liabilities and payroll expenditures	Medium	X	X	X	X	• Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of City of St. Pete Beach's expenditures.
Long-term debt / debt covenants	High	X	X	X		• Debt may be significant due to the size of account balance and covenants associated with debt. • We will perform tests of compliance through substantive analytics and confirmation of certain data with creditors and other third-parties.

PROPOSED AUDIT STRATEGY



Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
Revenue recognition	High	X	X	X	X	• City of St. Pete Beach generates revenue through sales of manufactured products. • We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.
Cash and cash equivalents	Low	X		X		• Cash is significant because of the large account balance and number of transactions impacting account.
Accounts receivable	High	X	X	X	X	• Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.

PROPOSED AUDIT TIMING

STAGE #1: Client Acceptance & Pre-Planning	DATE
Appointment of audit firm	September 2026
Ongoing consultation on major issues and developments	September through November 2026
Meet with management to discuss business risks and scope, as well as income tax planning	November 2026 and January 2027
Hold CRI engagement team planning meetings	November 2026 and January 2027

STAGE #2: Risk Assessment & Audit Strategy	DATE
Gain understanding of significant processes and key controls	November 2026
Perform testing key controls to reduce substantive testing	November 2026
Determine nature, timing and extent of substantive procedures	November 2026 and January 2027
Perform selected substantive procedures as of interim date	November 2026
Finalize and communicate plan to management/governance	November 2026 and January 2027

STAGE #3: Audit Execution	DATE
Conduct remaining substantive tests based on the results of audit procedures performed to date	January 2027 - February 2027
Discuss results of audit work with management	January 2027 - February 2027

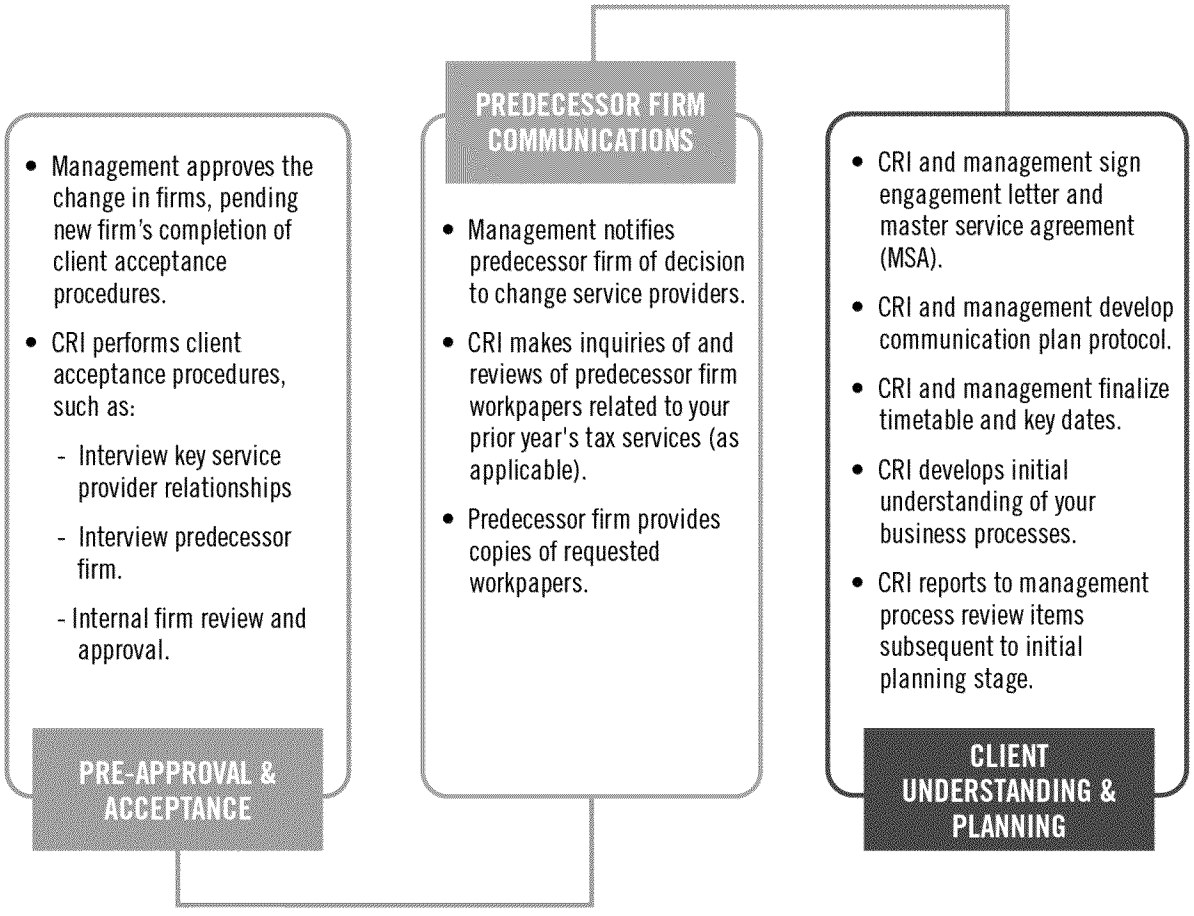
STAGE #4: Report & Monitor	DATE
Review annual report and income tax returns	February - March 2027
Meet with management/governance to discuss results of audit and income tax procedures	February - March 2027
Issue audited financial statements and income tax returns	March 2027

TRANSITIONING YOU

When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

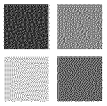
- Provide you with value from the very first encounter.
- Avoid interruption of service.
- Minimize disruption and investment of management's time.
- Raise the standard of service.
- Establish ongoing channels of communication with City of St. Pete Beach's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:



PRICING

YOUR SERVICES & FEES



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

Fiscal Year-Ended	Financial Statement Audit	Single Audit, if required (per program)	Total Cost with CRI prepared ACFR	Discount for City prepared ACFR	Total Cost with the Ctiy prepared ACFR
September 30, 2026	$55,000	$3,500	$58,500	($3,500)	$55,000
September 30, 2027	$55,000	$3,500	$58,500	($3,500)	$55,000
September 30, 2028	$57,000	$3,500	$60,500	($3,500)	$57,000
September 30, 2029	$59,000	$3,500	$62,500	($3,500)	$59,000
September 30, 2030	$61,000	$3,500	$65,000	($3,500)	$61,000

**Actual out-of-pocket expenses will be billed separately and are not included in the fee. CRI estimates actual out-of-pockets expenses to be less than $500 annually. All administrative fees are are included in the amounts listed above.*

If the City requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	STANDARD HOURLY RATE	DISCOUNTED HOURLY RATE
Partner	$605	$475
Manager	$305	$244
Senior	$225	$180
Staff	$150	$120
Administrative	$75	$60
IT Specialist	$400	$300
Fraud Specialist	$400	$300

Our professional fees are based on the key assumptions that the City will:

- Ensure that the predecessor's work papers will be made available for timely review, if applicable.
- Make available documents and work papers for review at the City's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the City.
- Not experience a significant change in business operations or financial reporting standards.

SIGNED PROPOSAL FORMS

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: Carr, Riggs & Ingram L.L.C. DATE: 8/11/2026

ADDRESS: 4010 W. Boy Scout Blvd, Ste 475, Tampa, FL 33607 PHONE: 813-207-2946

PROPOSER: _____ NAME: John Brielmaier, Partner
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF Pinellas

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☐ physical presence or ☐ online notarization**, this 11th day of August, 2026, by John Brielmaier III, who is personally known to me or has produced VIA as identification.

(SEAL)

JACQUELINE PAYTON
MY COMMISSION # HH 394087
EXPIRES: June 24, 2027

Notary Public – State of Florida

JACQUELINE PAYTON
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

III. FEE SCHEDULE

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: John Brielmaier, Partner
(Print individual's name and title)

for: Carr, Riggs & Ingram, L.L.C.
(Print name of entity submitting sworn statement)

at: 4010 W. Boy Scout Blvd, Ste 475, Tampa, FL 33607
(Business address)

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

72-1396621
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Pinellas

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☑ physical presence or ☐ online notarization**, this 11th day of August, 2026, by John Brelmajer III, who is personally known to me or has produced N/A as identification.

(SEAL)

JACQUELINE PAYTON
MY COMMISSION # HH 394087
EXPIRES: June 24, 2027

Notary Public – State of Florida

JACQUELINE PAYTON
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I state that I John Brielmaier, Partner of Carr, Riggs & Ingram, L.L.C.,
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Carr, Riggs & Ingram, L.L.C., its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Carr, Riggs & Ingram, L.L.C.

Signed By: JBe III

Print Name: John Brielmaier, Partner

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of** ☑ **physical presence or** ☐ **online notarization**, this 11th day of AUGUST, 2026, by John Brielmaier, III, who is personally known to me or has produced N/A as identification.

(SEAL)

Notary Public – State of Florida

JACQUELINE PAYTON

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

JACQUELINE PAYTON
MY COMMISSION # HH 394087
EXPIRES: June 24, 2027

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V072224

VIII. SPECIFICATIONS

IX. SAMPLE AGREEMENT

Sample Agreement behind this page.

CITY OF ST. PETE BEACH, FLORIDA
SERVICES AGREEMENT

Title of Agreement

This is an Agreement (the "Agreement") entered into by and between the **CITY OF ST. PETE BEACH** (hereinafter "City") and (Vendor Name Here). (hereinafter "Contractor"). The City and Contractor together shall be referred to as the "parties."

WHEREAS, The City properly issued a Request for Bids, attached and incorporated hereto as Exhibit "B" and the City Commission authorized the selection of Contractor at its [Insert Date] public hearing.

WHEREAS, City desires to purchase from Contractor the services described in this Agreement.

WHEREAS, Contractor is in the business of providing the services described herein, and has submitted an appropriate proposal to the City to provide the same.

WHEREAS, this Agreement has been properly approved by the appropriate authority of the City and the Contractor.

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. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

2. Standard Form Addendum. The attached Standard Form Addendum, which contains all the Florida Statutorily required provisions applicable to this Agreement, is attached hereto as Exhibit "A" and its provisions modify and supplement this Agreement.

3. Scope of Services. The Contractor must perform all work for the City required by the contract documents as set forth below:

a. Contractor will furnish all labor, materials, and equipment necessary as indicated in the Request for Bids (Exhibit "B") in the amount of $().

b. Contractor must supervise the work force to ensure that all workers conduct themselves and perform their work in a safe and professional manner. Contractor must comply with all OSHA safety rules and regulations in the operation of equipment and in the performance of the work. Contractor must at all times have a competent field supervisor on the job site to enforce these policies and procedures at the Contractor's expense.

c. Contractor will provide the City with seventy-two (72) hours written notice prior to the beginning of work under this Agreement and prior to any schedule change with the exception of changes caused by inclement weather.

d. Contractor must comply with any and all Federal, State, and local laws and regulations now in effect, or hereinafter enacted during the term of this Agreement, which are applicable to the Contractor, its employees, agents or subcontractors, if any, with respect to the work and services described herein. The Contractor further warrants that there has been no violation of copyrights or patent rights either in the United States of America or in foreign countries in connection with the work of the contract.

e. Contractor warrants to the City that all goods and materials furnished under the contract will be new unless otherwise specified and that contractor possesses good, clear, and marketable title to said goods and there are no pending liens, claims, or encumbrances whatsoever against said goods. All work not conforming to these requirements, including substitutions not properly approved and authorized may be considered defective. Contractor further warrants that all goods, materials and workmanship furnished, whether furnished by the Contractor or its subcontractors and suppliers, will comply with the specifications, drawings and other descriptions supplied or adopted. Last, Contractor warrants all material and workmanship for a minimum of (1) year from date of project completion and acceptancy by the City. If within one (1) year after acceptance by the City, or within such larger period of time as may be prescribed by law any of the work is found to be defective or not in accordance with the contract documents, the Contractor will, after receipt of a written notice from the City to do so, promptly correct the work.

5. Damages. Time is of the essence in the performance of this Agreement. City shall be entitled to liquidated damages in the amount of $500 per day, for each day after the date set forth in paragraph 10, that Contractor has failed to properly and completely deliver all goods or provide all service specified herein. The Contractor specifically acknowledges that the foregoing sum is reasonable and does not constitute a penalty.

6. Remedies.

a. Damages. The City reserves the right to recover any ascertainable actual damages incurred as a result of the failure of the Contractor to perform in accordance with the requirements of this Agreement, or for losses sustained by the city resultant from the Contractor's failure to perform in accordance with the requirements of this Agreement.

b. Correction of Work. If, in the judgment of the City, work provided by the Contractor does not conform to the requirements of this Agreement, or if the work exhibits poor workmanship, the city reserves the right to require that the Contractor correct all deficiencies in the work to bring the work into conformance without additional cost to the City, and/or replace any personnel who fail to perform in accordance

with the requirements of this Agreement. The City is the sole judge of non-conformance and the quality of workmanship.

7. Waiver of Liens. Prior to final payment of the Contract Sum, a final waiver of lien must be submitted by all suppliers, subcontractors, and/or Contractors who worked on the project that is the subject of this Agreement.

8. Warranties.
   a. Warranty of Title. Contractor warrants to the City that all goods and materials furnished under the contract will be new unless otherwise specified and that Contractor possesses good, clear, and marketable title to said goods and there are no pending liens, claims, or encumbrances whatsoever against said goods. All work not conforming to these requirements, including substitutions not properly approved and authorized may be considered defective.
   b. Warranty of Specifications. The Contractor warrants that all goods, materials, workmanship furnished, whether by the Contractor or its subcontractors and suppliers, will comply with the specifications, drawings and other descriptions supplied or adopted.
   c. Warranty of Merchantability. The Contractor warrants all material and workmanship for a minimum of one (1) year from date of project completion and acceptance by the City. If within one (1) year after acceptance by the city, or within such larger period of time as may be described by law any of the work is found to be defective or not in accordance with the contract documents, the Contractor must after receipt of a written notice from the City to do so, promptly correct the work unless the City has previously given the Contractor a written acceptance of such condition.

9. Completion Date. Contractor shall provide the services, described herein to be completed within the first 12 months of the agreement.

10. Term.This Agreement will remain in effect for a period of (5) five years with (1) one, (5) five year extensions from the Effective Date.

11. Effective date. The "Effective Date" of this Agreement shall be the date this Agreement has been executed by all parties.

12. Termination. This Agreement may be canceled by the City when:
   a. Sufficient funds are not available to continue its full and faithful performance to the Agreement.
   b. Sub-standard or non-performance of Agreement.
   c. The City wishes to terminate the Agreement at any time and for any reason, upon giving thirty (30) days prior written notice to the Contractor.

13. Fiscal Non-funding. If funds for the requested services described herein are not

appropriated via the annual budget adoption process, the City reserves the right to cancel the Agreement immediately upon written notice to the Contractor.

14. Non-Exclusivity. Contractor acknowledges that the City may enter into agreements with other consultants or may have its own employees complete the work for services similar to the services that are subject to this Agreement.

15. Compensation. Upon Contractor's satisfactory full performance of the services or in accordance with the payment schedule provided in the attached proposal, City shall pay Contractor, as full consideration for services provided in this Agreement and more specifically in Exhibit B.

16. Insurance. To the extent that this Agreement requires Contractor to provide any services of any kind, Contractor and all of Contractor'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, naming the City as an additionally named insured and providing coverage up through and including the final performance of any services provided herein. Contractor and all of Contractor's subcontractors shall maintain in full force and effect a policy of worker's compensation insurance for all of Contractor'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. Contractor shall present City with a certificate for all the foregoing insurance, at the time of executing this Agreement and at such other times requested by the City.

The Contractor waives all rights against the City, its consultants, separate contractors, if any, and any of its subcontractors, agents and employees, for any and all damages caused 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 Agreement. The City shall require of the Contractor, Contractor'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 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.

17. Indemnification. In consideration of the payment of ten dollars as part of the compensation described herein, such sum being specifically found by Contractor to be sufficient consideration for this indemnification, Contractor shall indemnify, defend and hold the City harmless for itself, its past/present/future elected and appointed officials, its employees, agents and assigns, from and against any and all losses, claims, damages, suits, actions, liability or demands, including attorneys' fees and costs of litigation through all appellate proceedings, arising from the performance or non-performance of this

If selected, CRI would like the opportunity to discuss modification of the wording on section 17 Indemnification to prevent any independence issues and to limit the exposure to a fixed amount.

Agreement, whether caused in part by the City or not, and in connection with violations of copyrighted or trademarked materials used by Contractor, loss of life, bodily or personal injury, or property damage, including loss of use thereof, directly or indirectly caused by, resulting from, arising out of or occurring in connection with the operations of the Contractor or its officers, employees, agents, subcontractors, or independent Contractors, excepting only such loss of life, bodily or personal injury, or property damage solely attributable to the gross negligence or willful misconduct of the City or its elected or appointed officials and employees. In any and all claims against the City, or any of their agents or employees by any employee of the Contractor any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph is not limited in any way by any limitation in this amount or type of damages compensation or benefits payable by or for the Contractor or any subcontractor under Workers' Compensation Acts, Disability Benefit Acts or other Employee Benefit Acts. Nothing contained herein is intended nor may it be construed, to waive City's rights and immunities under the common law or Section 768.28, Florida Statutes, as amended from time to time; nor will anything included herein be construed as consent to be sued by any third parties in any matter arising out of this Agreement. To the extent considered necessary by the Contract Administrator and the City Attorney, any sums due Contractor under this Agreement may be retained by the City until all of the City's claims subject to this indemnification obligation have been settled or otherwise resolved, and any amount withheld is not subject to payment of interest by the City. The above provisions will survive the termination or expiration of this Agreement and will pertain to any occurrence during the term of this Agreement, even though the claim may be made after the termination or expiration hereof.

18. Discriminatory Vendor List. Contractor hereby acknowledges its continuous duty to disclose to the City if the Contractor or any of its affiliates, as defined by Section 287.134 (1)(a), Florida Statutes, are placed on the Discriminatory Vendor List. Pursuant to Section 287-134 (2)(a), Florida Statutes: "An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to a public entity; may not submit a bid or proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity."

19. Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the City's employee for any purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Worker's Compensation Act, and the State Unemployment Insurance law. The Contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this

Agreement will be those of Contractor, which policies of Contractor will not conflict with City, State, or United States policies, rules, or regulations relating to the use of Contractor's funds provided for herein. The contractor agrees that it is a separate and independent enterprise from the City, that it had full opportunity to find other business, that it has made its own investment in it business, and that it will utilize a high level of skill necessary to perform the work. This Agreement must not be construed as creating any joint employment relationship between the Contractor and the City and the City will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.

20. Audit Rights. The City reserves the right to audit the records of the Contractor for the commodities and/or serves provided under the contract at any time during the performance and term of the contract and for a period of five (5) years after completion and acceptance by the City. If required by the City, the Contractor agrees to submit to an audit by an independent certified public accountant selected by the City. The Contractor must allow the City to inspect, examine and review the records of the Contractor in relation to this Agreement at any an all times during normal business hours during the term of the Agreement.

21. Exhibits. The following Exhibits shall be attached, incorporated, and made a part of this Agreement:

a. Standard Form Addendum (Exhibit "A")
b. Request for Bid (Exhibit "B")
c. Vendor Proposal (Exhibit C)

22. Notices. All notices sent pursuant to this Agreement shall be given in writing via certified mail or overnight courier and shall be delivered to the following addresses:

As to Contractor:

As to City:
City Manager
City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, FL 33706

With Copy To:
Insert Vendor email address

With Copy To:
cityattorney@stpetebeach.org

23. Conflicts and Severability. 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. If any section, part of section, paragraph, clause, phrase, or word of this Agreement is declared invalid, the remaining provisions of this Agreement shall not be affected.

24. Amendments. This document and exhibits embody 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 shall not be modified by any oral statement, communication, Agreement, course of conduct, or by anything other than a writing signed by the parties. This Agreement may be amended or modified only in writing signed by all parties hereto.

25. Jurisdiction, Venue, Attorney Fees. This Agreement shall be governed and construed according to the laws of Florida, and venue for any action arising herefrom shall be in Pinellas County, Florida. The prevailing party in any action to enforce or interpret this Agreement shall be entitled to reasonable attorney's fees incurred through all appellate proceedings.

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

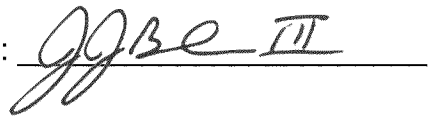
27. Counterparts. This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. Facsimile, documents executed, scanned and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such facsimile, scanned and electronic signatures having the same legal effect as original signatures.

28. Authority. Contractor hereby acknowledges that the person executing this Agreement on behalf of Contractor has the full authority to do so and to bind Contractor to the terms hereof.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year set forth below.

Under penalties of perjury, and pursuant to Sec. 92.525, Fla. Stat., Contractor declares that Contractor has read the Section 15 of the Standard Form Addendum, Exhibit "A", and that the facts stated in it are true.

City of St. Pete Beach:

Signature: 

By: (Name) Carr, Riggs & Ingram, L.L.C.

Its: .~~Owner~~ John Brielmaier, Partner

Date: 8-11-2026

Signature: _____

By: Frances Robustelli

Its: City Manager

Date: _____

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

_____
Ralf Brooks
City Attorney

ATTEST:

_____
Amber LaRowe
City Clerk

CITY OF ST. PETE BEACH, FLORIDA
STANDARD CONTRACT ADDENDUM

THIS ADDENDUM modifies that certain contract for services made and entered into this _____ _____ day of _____, 2025, by and between the CITY OF ST. PETE BEACH, a Florida municipality, hereinafter referred to as the "City", and Carr, Riggs & Ingram, L.L.C. _____, hereinafter referred to as "Contractor", concerning that certain agreement dated the ____ day of August, 2024 ("Agreement") and titled _____.

WITNESSETH:

WHEREAS, Section 119.0701, Fla. Stat., requires that certain public agency contracts must include certain statutorily required provisions concerning the contractor's compliance for Florida's Public Records Act; and

WHEREAS, Section 768.28, Fla. Stat., sets forth a limited waiver of sovereign immunity for tort liability for Florida public agencies; and

WHEREAS, Florida law requires that public agency contracts be subject to non-appropriation and thereby contingent upon appropriation during the public agency's statutorily mandated annual budget approval process; and

WHEREAS, Section 448.095, Fla. Stat., imposes certain obligations on public agencies with regard to the use of the E-Verify system by their contractors and subcontractors; and

WHEREAS, Section 287.133 and 287.135, Fla. Stat., provides restrictions on local governments contracting with companies that are on certain Scrutinized Companies lists or convicted vendor list; and

WHEREAS, additional terms required by Sections 282.3185(5) and (6) Fla. Stat. related to data management and Section 287.05701 Fla. Stat. related to social government and corporate activism are also added by virtue of this Addendum; and

WHEREAS, Section 286.101, Florida Statutes contains a list of "foreign countries of concern" including, the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity under significant control of such "foreign country of concern". Any entity that does business with a state agency or political subdivision (subject to certain dollar amounts) must disclose certain of their dealings with those "foreign countries of concern" to the Florida Department of Financial Services; and

WHEREAS, Section 787.06(13), Fla. Stat. provides that when a contract is executed, renewed, or extended between a nongovernmental entity and a governmental entity, the nongovernmental entity must provide the governmental entity with an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury attesting that the nongovernmental entity does not use coercion for labor or services as defined in such statute;

NOW, THEREFORE, in consideration of the covenants set forth herein, the parties agree to this addendum as follows:

1. Amendment. This Addendum hereby amends and supplements the terms of the Agreement. In the event of a conflict between the terms of the Agreement and terms of the Addendum, the terms of the Addendum shall prevail.

2. Public Records Compliance. City and Contractor agree that Contractor does not have the authority to contractually bind the City in any manner. Contractor agrees that, to the extent that it may "act on behalf" of the City within the meaning of Section 119.0701(1)(a), Florida Statutes in providing its services under this Agreement, it shall:

(a) Keep and maintain public records required by the public agency to perform the service.

(b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time 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 for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.

(d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

(e) Pursuant to Section 119.0701(2)(a), Fla. Stat., **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF**

CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

City Clerk/Public Records Custodian
cityclerk@stpetebeach.org
Phone: 727-363-9220
155 Corey Avenue
St. Pete Beach, FL 33706
Fax: 727-541-8040

3. **Public Records Compliance.** Contractor authorizes the public agency to seek declaratory, injunctive, or other appropriate relief against Contractor in Pinellas County Circuit Court on an expedited basis to enforce the requirements of the previous section.

4. **Compliance/Consistency with Section 768.28, Fla. Stat.** Any indemnification or agreement to defend or hold harmless by City specified in the Agreement shall not be construed as a waiver of City's sovereign immunity, and shall be limited to such indemnification and liability limits consistent with the requirements of Section 768.28, Fla. Stat. and subject to the procedural requirements set forth therein. Any other purported indemnification by City in the Agreement in derogation hereof shall be void and of no force or effect.

5. **Non-appropriation.** City's performance and obligation to pay under this Agreement is contingent upon an appropriation during the City's annual budget approval process. If funds are not appropriated for a fiscal year, then the Contractor shall be notified as soon as is practical by memorandum from the City Manager or designee that funds have not been appropriated for continuation of the Agreement, and the Agreement shall expire at the end of the fiscal year for which funding has been appropriated. The termination of the Agreement at fiscal year end shall be without penalty or expense to the City subject to the City paying all invoices for services rendered during the period the Agreement was funded by appropriations.

6. **E-Verify Compliance.** By entering into this Agreement, the Contractor is obligated to comply with the provisions of Section 448.095, Fla. Stat. "Employment Eligibility," as amended from time to time. This includes but is not limited to register with and use the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit to Contractor attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Contractor agrees to maintain a copy of such affidavit for the duration of this Agreement. Failure to comply with this paragraph will result in the termination of this Agreement as provided in Section 448.095, Fla. Stat., as amended and Contractor

will not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Contractor will also be liable for any additional costs to the City as a result of the termination of this Agreement in accordance with this paragraph. Contractor affirmatively states, under penalty of perjury, that in accordance with Section 448.095, Fla. Stat., Contractor is registered with and uses the E-Verify system to verify the work authorization status of all newly hired employees, that in accordance with such statute, Contractor requires from each of its subcontractors an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and that Contractor is otherwise in compliance with Sections 448.09 and 448.095, Fla. Stat.

7. Compliance/Consistency with Scrutinized Companies Provisions of Florida Statutes. Section 287.135(2)(a), Fla. Stat., prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Fla. Stat., or is engaged in a boycott of Israel. Section 287.135(2)(b), Fla. Stat., further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars ($1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Fla. Stat., or the company is engaged in business operations in Cuba or Syria. The Contractor and City acknowledge that the amount of the contract is less than $1,000,000. Accordingly, Contractor hereby certifies that Contractor is not listed on the Scrutinized Companies that Boycott Israel List. Contractor further hereby certifies that Contractor is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor understands that pursuant to section 287.135, Fla. Stat., the submission of a false certification may subject Contractor to civil penalties, attorney's fees, and/or costs. Contractor further understands that any contract with City for goods or services of any amount may be terminated at the option of City if Contractor (i) is found to have submitted a false certification, (ii) has been placed on the Scrutinized Companies that Boycott Israel List, or (iii) is engaged in a boycott of Israel. And, in addition to the foregoing, if the amount of the contract is one million dollars ($1,000,000) or more, the contract may be terminated at the option of City if the company is found to have submitted a false certification, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria.

8. Disclosure Requirements for "Foreign Countries of Concern". If applicable, Contractor shall comply with the disclosure requirements set forth is Section 286.101 (3) (a), Fla. Stat., which requires "Any entity that applies to a state agency or political subdivision for a grant or proposes having a contract value of $100,000 or more shall disclose to the state agency or political subdivision any current or prior interest of, any contract with, or any grant or gift received from a "foreign country of concern" if such interest, contract, grant or gift received from a "foreign country of concern" if such interest,

contract, grant or gift has a value of $50,000 or more and such interest existed at any time or such contract, grant or gift was received or in force at any time during the previous five (5) years. Such disclosure shall contain the name and mailing address of the disclosing entity, the amount of the gift or the value of the interest disclosed, the applicable "foreign country of concern" and, if applicable the date of termination of the contract or interest, the date of receipt of the grant or gift and the name of the agent or controlled entity that is the source or interest holder. Within one (1) year before applying for any grant or proposing any contract, such entity must provide a copy of such disclosure to the Department of Financial Services". Pursuant to Section 268.101(7), Fla. Stat.: "In addition to any fine assessed under [section 286.101(7)(a), F.S.], a final order determining a third or subsequent violation by an entity other than a state agency or political subdivision shall automatically disqualify the entity from eligibility for any grant or contract funded by a state agency or any political subdivision until such ineligibility is lifted by the Administration Commission for good cause."

9. Venue and Jurisdiction. Notwithstanding any of other provision to the contrary, this Agreement and the parties' actions under this Agreement shall be governed by and construed under the laws of the State of Florida, without reference to conflict of law principles. As a material condition of this Agreement, each Party hereby irrevocably and unconditionally: i) consents to submit and does submit to the jurisdiction of the Circuit Court in and for Pinellas County, Florida for any actions, suits or proceedings arising out of or relating to this Agreement. Both parties waive any right to file an action, suit or proceeding in Federal Court or remove any action, suit or proceeding to Federal Court.

10. Attorneys' Fees and Costs. Notwithstanding any of other provision to the contrary, if litigation ensues regarding this Agreement, each party hereto shall bear its own attorneys' fee and costs.

11. Public Entities Crime or Convicted Vendor List. Contractor agrees and assumes a continuous duty to disclose to the City if the Contractor or any of its affiliates as defined by Section 287.133(1)(a), Florida Statutes are placed on the Convicted Vendor List or the Antitrust Violator Vendor List maintained by the Florida Department of Management Services.

12. Data Management; Notice of Breach. Contractor shall cooperate with the City and provide timely incident reporting, response activities/fact gathering, public and agency notification, severity level assessment, after-action reports, etc., which the City must report in accordance with Sections 282.3185(5) & (6), Florida Statutes in the event of a data breach.

13. Environmental and Social Government and Corporate Activism. The City has not given preference or requested documentation from the Contractor based on Contractor's social, political or ideological interest. Contractor agrees to similarly not request documentation or give preference to any subcontractor based on the subcontractor's social, political or ideological interests.

14. Taxes. The City shall not be liable for any taxes and assessments imposed by a federal, state or local governmental agency to the extent that the City is exempt from same by Florida law, including but not limited to any sales or use tax.

15. No coercion for labor or services. The Contractor swears under penalty of perjury that the Contractor does not use coercion for labor or services as defined as follows:

"Coercion" means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Sec. 893.03, Fla. Stat. to any person for the purpose of exploitation of that person.

16. Force Majeure. The City reserves the right to suspend, modify or terminate this contract in the event of an act of god or act of man beyond the control of the parties, including but not limited to a hurricane, tropical storm, tornado, or other destructive weather event, flooding, pandemic, plague, war, armed conflict, domestic or foreign terrorism, riot, labor condition, state or federal governmental action, and catastrophic Internet disturbance, making performance inadvisable, economically impracticable, illegal, or impossible.

17. Conflicts. By entering into this agreement, the Contractor represents that it currently is not providing professional services to any third party person or entity on any project or development for which project or development approval is currently pending or proposed or for which an application is being prepared for submittal to the City of St. Pete Beach for review or approval and further agrees that during the term of this agreement, the Contractor will not provide professional services to any third party person or entity as to any project or development for which development or project approval is pending or proposed or for which an application is being prepared for submittal to the City of St Pete Beach for review or approval.

18. Breach during Emergency Recovery Period. Pursuant to Sec. 252.505, Fla. Stat., if vendor breaches this agreement during an emergency recovery period (1-year period beginning upon Governor's initial declaration of a natural emergency) Contractor shall pay a $5,000 penalty and damages, which may be either actual and consequential damages or liquidated damages.

19. Additional Terms. Notwithstanding any of other provision to the contrary, the parties agree as follows:

A. None.

IN WITNESS WHEREOF, the parties hereto have executed and delivered this instrument on the days and year indicated below and the signatories below to bind the parties set forth herein.

Under penalties of perjury, and pursuant to Sec. 92.525, Fla. Stat., Contractor declares that Contractor has read the foregoing Section 15 above and that the facts stated in it are true.

Contractor:

_____

Print Name: John Brielmaier

Title: Partner

Company: Carr, Riggs & Ingram, L.L.C.

ATTEST: **City of St. Pete Beach**

_____ _____

City Clerk **Frances Robustelli, City Manager**

EXHIBIT “B”

(Place Request for Bid behind this page)

EXHIBIT "C"

(Place Vendor's Proposal Behind this Page)

Public Assistance Grant Supplement

1. Applicability of this Exhibit; Conflicts.

a. This Exhibit shall be fully incorporated into and made a part of the Agreement, as if the terms contained in this Exhibit were fully re-stated within the Agreement itself.

b. This Exhibit shall apply: (a) in addition to anything contained in the Contract Documents; and (b) notwithstanding anything contained in the Contract Documents to the contrary. No other provision of the Contract Documents shall serve to limit or restrict the obligations imposed upon the parties in this Exhibit.

c. In the event of a conflict between anything contained in this Exhibit and anything contained elsewhere in the Contract Documents, this Exhibit shall control and take precedence.

d. Contractor's agreement to the terms contained in this Exhibit is a material inducement for Contractor to enter into the Agreement.

e. If this Exhibit is attached to a Purchase Order, the term "Agreement" as used herein shall mean and refer to such Purchase Order to which this Exhibit is attached, and the term "Contract Documents" shall refer to all documents attached to and made a part of such Purchase Order.

2. Defined terms.

a. For purposes of this Exhibit, the following definitions shall apply, in addition to any terms defined elsewhere in the Contract Documents:

(1) The terms "recipient" and "non-Federal entity," and the term "applicant" as used in Section 3(a)(8) herein, shall have the same meaning as the term "Owner" as used in the Agreement;

(2) The term "contract" as used herein shall have the same meaning as the term "Contract" as used in the Agreement; and

(3) The term "contractor" or "prime contractor" as used herein shall have the same meaning as the term "Contractor" as used in the Agreement.

(4) The term "internal controls" means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external used; and (c)Compliance with applicable laws and regulations. 2 CFR §200.61

(5) The term "supplies" means all tangible personal property other than those described in 2 CFR §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level

established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. 2 CFR §200.94

(6) The term "disallowed costs" means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statues, regulations, or the terms and conditions of the Federal award. 2 CFR §200.31

(7) The term "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.2 CFR §200.33

3. **Equal Employment Opportunity** (41 C.F.R. Part 60-1.4(b)).

a. During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

(4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The contractor will comply with all provisions of Executive Order 11246of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access tohis books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

(a) Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors

violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(b) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided,* That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

The Contractor agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act, as amended; the provisions of contract work hours; the Safety Standards Act; the Copeland "Anti-Kickback" Act (40 U.S.C. 276, 327-333); and all other applicable federal, state, and local laws and regulations pertaining to labor standards insofar as such acts apply to the performance of this Agreement. The Contractor shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the County for review upon request.

5. The following paragraph, including all subparts, shall apply if the total compensation under the Agreement, including all change orders, exceeds one hundred thousand dollars ($100,000.00):

Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 3701-3708). Contractors engaged in contracts in excess of Two Thousand and 00/100 Dollars ($2,000.00)shall comply with Federal requirements of the United States Department of Labor under 29 C. F.R., Parts 1, 3, 5, 6, and 7. All Contractors will comply with the following:

a. Compliance with the Contract Work Hours and Safety Standards Act.

(1) *Overtime requirements.* No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages.* In the event of any violation of the clause set forth in 29 C.F.R. § 5.5(b)(1) the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States(in the case of work done under contract for the District of Columbia or territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in 29 C.F.R. § 5.5(b)(1), in the sum of $27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in 29 C.F.R. § 5.5(b)(1).

(3) *Withholding for unpaid wages and liquidated damages.* The Owner shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in 29 C.F.R. § 5.5(b)(2).

(4) *Subcontracts.* The contractor or subcontractor shall insert in any subcontracts the clauses set forth in 29 C.F.R. § 5.5(b)(1) through (4) and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in 29 C.F.R.§5.5(b)(1) through (4).

6. Procurement of Recovered Materials (2 C.F.R. § 200.322)

The Contractor must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

7. The following paragraph, including all subparts, shall apply if the total compensation under the Agreement, including all change orders, exceeds one hundred fifty thousand dollars ($150,000.00):

Clean Air Act and the Federal Water Pollution Control Act (42 U.S.C. §§ 7401-7671q and 33 U.S.C. §§ 1251-1387).

a. Clean Air Act

1. The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
2. The contractor agrees to report each violation to the Owner and understands and agrees that the Owner will, in turn, report each violation as required to assure notification to the Federal awarding agency and the appropriate Environmental Protection Agency Regional Office.
3. The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided through Pasco County, Florida.
4. Section 3 Clause

A. The work to be performed under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. § 1701u (Section 3). The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD assisted projects covered by Section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are Subrecipients of HUD assistance for housing.

B. The Parties to this contract agree to comply with HUD's regulations in 24 C.F.R. part 135, which implement Section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.

C. The Contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this Section

3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the Section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

D. The Contractor agrees to include this Section 3 clause in every subcontract subject to compliance with regulations in 24 C.F.R. part 135, and agrees to take appropriate action, as provided in an applicable provision of the contract or in this Section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 C.F.R. part 135. The Contractor will not subcontract with any subcontractor where the Contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 C.F.R. part 135.

E. The Contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the Contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 C.F.R. part 135 require employment opportunities to be directed, were not filled to circumvent the Contractor's obligations under24 C.F.R. part 135.

F. Noncompliance with HUD's regulations in 24 C.F.R. part 135 may result in sanctions, termination of this contract for default and debarment or suspension from future HUD assisted contracts.

G. With respect to work performed in connection with Section 3 covered Indian housing assistance, Section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. § 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of Section 3 and Section 7(b) agree to comply with Section 3to the maximum extent feasible, but not in derogation of compliance with Section 7(b).

B .Federal Water Pollution Control Act

1. The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
2. The contractor agrees to report each violation to the Owner and understands and agrees that the Owner will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

3. The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided through Pasco County, Florida.

8. Debarment and Suspension

a. Suspension and Debarment

(1) This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

(2) The contractor must comply with Executive Orders 12549 and 12689, and2 C.F.R. pt. 180, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

(3) This certification is a material representation of fact relied upon by Owner. If it is later determined that the contractor did not comply with 2 C.F.R. pt.180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to Owner, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment

(4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R.pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

9. Lobbying Prohibition

a. No funds or other resources received under this Agreement may be used directly or indirectly to influence legislation or any other official action by the FloridaLegislature or any state agency.

b. Required Certification. Contractors must sign and submit to the non-federal entity the following certification.

APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDINGLOBBYING
Certification for Contracts, Grants, Loans, and Cooperative Agreements
The undersigned certifies, to the best of his or her knowledge and belief, that:

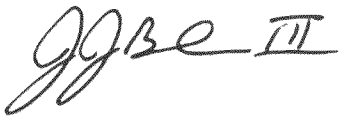
1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in

connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000and not more than $100,000 foreach such failure.

The Contractor, Carr, Riggs & Ingram, L.L.C., certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, Fany. In addition, the Contractor understands and agreesthattheprovisionsof31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official 

Name and Title of Contractor's Authorized Official
John Brielmaier, Partner

Date: August 11, 2026

10. Hatch Act

The Contractor agrees that funds provided, nor personnel employed under the Agreement, shall be in any way or any extent engaged in the conduct of political activities I violation of Chapter 15of Title V of the U.S.C.

11. Conflict of Interest

The Contractor shall abide by the provisions of 24 C.F.R., 570.611 and 2 C.F.R., 200.112. The Contractor shall maintain no present or future financial interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Agreement as indicated in 2 C.F.R., 200.318.

12. Religious Activities

The Contractor agrees that funds provided will not be utilized for religious activities, to promote religious interests, or for the benefit of a religious organization, in accordance with the Federal regulations specified in 24 C.F.R., 570.200(j).

13. Access to Records

a. Access to Records. The following access to records requirements apply to this contract:

(1) The Contractor, including all of its employees or agents, contractors, subcontractors and consultants to be paid from funds provided under this Agreement, agrees to provide the Department of Economic Opportunity (DEO),the Chief Financial Officer of the State of Florida, The Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability or representatives of the Federal government or their duly authorized representatives, the Florida Division of Emergency Management, Owner, Pasco County, Florida, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions at reasonable times. “Reasonable” shall ordinarily mean during normal business hours of 8 a.m. to 5 p.m., local time, Monday through Friday.
(2) The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.
(3) The Contractor agrees to provide Pasco County, Florida or its authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.
(4) In compliance with the Disaster Recovery Act of 2018, the Owner and the Contractor acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by Pasco County, Florida or the Comptroller General of the United States.
(5) The Contractor shall include the aforementioned recordkeeping requirements in all approved contracts, subcontracts, and assignments.

14. Bonding Requirements

The Contractor agrees that related contracts must include the required contract clauses outlined in 2 C.F.R. § 200.326 and Appendix 11; and if the contract is for construction or facility improvement it must also include the Federal bonding requirements 2 C.F.R. § 200.325.

15. Employment Eligibility Verification

a. Executive Order 11-116, signed May 27, 2011, by the Governor of Florida, requires DEO contracts in excess of nominal value to expressly require the Contractor to: I. Utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Subrecipient during the Agreement term; and,
   i. Include in all contracts under this Agreement the requirement that contractors, subcontractors, and consultants performing work or providing services pursuant to this Agreement use the E-Verify system to verify the employment eligibility of all new employees hired by the contractors, subcontractors, and consultants during the term of the contract.

b. The Department of Homeland Security's E-Verify system can be found at:http://www.uscis.gov/e-verify

c. If the Contractor does not have an E-Verify MOU in effect, the Contractor must enroll in the E-Verify system prior to hiring any new employee after the effective date of this Agreement.

16. DHS Seal, Logo, and Flags

The contractor shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific Pasco County, Florida pre-approval.

17. Compliance with Federal Law, Regulations, and Executive Orders

a. This is an acknowledgement that Pasco County, Florida financial assistance will be used to fund all or a portion of the contract. The contractor will comply with all applicable Federal law, regulations, executive orders, Pasco County, Florida policies, procedures, and directives.

18. No Obligation by Federal Government

a. The Federal Government is not a party to this contract and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

19. Program Fraud and False or Fraudulent Statements or Related Acts

a. The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this contract.

20. Procurement By Non-Competitive Proposals

a. Policy:i.It is the policy of BayCare Health System Inc. to follow the Uniform Federal Guidance 2 CFR 200.320 in regard to procurement by noncompetitive proposals(Sole Source Purchasing). Procurement by noncompetitive proposals is

procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

(1) The item is available only from a single source
(2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
(3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity
(4) After solicitation of several sources, competition is determined inadequate.

i. The procurement must be necessary for the program, project, research or other circumstance supported by the grant; not reasonably available and accessible of the type normally charged as a direct cost to existing sponsored agreements and purchased in accordance with other Institutional policies and procedures.

21. In the Event of a Non-Emergent Procurement the PD/PI Should Complete:

a. **Cost Price Analysis Form** which includes contractor's total cost proposal or price to determine which are allowable, show their direct relation to the requirements and, reasonableness; and complete the related BayCare **Cost Analysis Worksheet** to support the proposed budget or quotation outlined in the Cost Price Analysis Form. Completion of these forms by the originating department will document that a Cost Analysis has been conducted.

b. If no additional vendors were available to conduct a comparison against using theCost Price Analysis Form, please also complete and attach the **Sole Source Justification Form** .

c. **Responsible Contractor Form**: to document that any contractors have been reviewed and approved for their compliance with Uniform Guidance, Title 2, Subtitle A, Chapter II, Part 200, Subpart D, §200.318, section H. d. In addition, related contacts must include the required contract clauses outlined in 2C.F.R.§200.326 & Appendix 11; and if the contract is for construction or facility improvement also include the Federal bonding requirements 2 C.F.R. § 200.325.

22. Build America Buy America Act (BABA)

a. The Contractor shall comply with the requirements under the Build America, Buy America Act when using Federal funds for the purchase of iron, steel, manufactured products, and construction materials permanently incorporated into infrastructure projects as applicable pursuant to the Build America, Buy America Act. All iron, steel, manufactured products

and construction materials used under a federally grant funded project must be produced in the United States as applicable pursuant BABA. The requirements of this section must be included in all sub-awards including all contracts and purchase orders for work or products under this award.

b. For purposes of this section:
   i. "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
   ii. "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

23. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms. 2 C.F.R. § 200.321

a. Contractors will affirmative steps to assure that minority business,women's business enterprises, and labor surplus area firms are used when possible.
b. Affirmative steps must include:
   i. Placing qualified small and minority businesses women's business enterprises on solicitation lists;
   ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
   iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
   iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
   Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
   vi. Requiring the prime contractor, if subcontracts are to be let, to take affirmative steps listed in paragraphs (i) through (v) of this section.

24. Compliance with Copeland "Anti-Kickback"

a. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
b. Subcontracts. The Contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as appropriate instructions may require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
c. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

25. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment.2 C.F.R. § 200.216

a. Under this Agreement, grant funds will not be obligated or expended to:
(1) Procure or obtain;

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. Covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).A. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

b. Telecommunications or video surveillance services provided by such entities using such equipment.

c. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(4) In implementing the prohibition under Public Law 115-232, section 889, subsection(f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

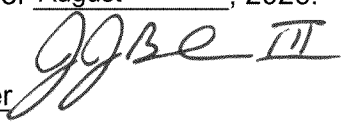
(5) For more information, See 2 C.F.R. § 200.471.

26. Historic Artifact Discovery

If prehistoric or historic artifacts, such as pottery or ceramics, projectile points, dugout canoes, metal implements, historic building materials, or any other physical remains that could be associated with Native American, early European, or American settlement are encountered at any time within the project site area, the permitted project shall cease all activities involving subsurface disturbance in the vicinity of the discovery. The applicant shall contact the Florida Department of

State, Division of Historical Resources, Compliance Review Section at (850)-245-6333. Project activities shall not resume without verbal and/or written authorization. In the event that unmarked human remains are encountered during permitted activities, all work shall stop immediately, and the proper authorities notified in accordance with Section 872.05, Florida Statutes.

The terms in this Exhibit are hereby agreed upon by the Contractor as of this 11 day of August, 2026.

Signed: 

Print Name: John Brielmaier

Title: Partner of Carr, Riggs & Ingram, L.L.C.

[END OF EXHIBIT]

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/29/2026

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

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

PRODUCER
Whittaker Warren Insurance, Inc.
PO Box 311283
Enterprise, AL 36331-1283

CONTACT NAME: Jennifer Reynolds
PHONE (A/C, No, Ext):
FAX (A/C, No):
E-MAIL ADDRESS: jennifer@whittakerwarren.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance of	20478
INSURER B : Transportation Insurance Co	20494
INSURER C : Continental Insurance Company	35289
INSURER D : Continental Casualty Company	20443
INSURER E :	
INSURER F :	

INSURED
CRI Advisors LLC, Carr, Riggs, & Ingram Capital, LLC & its subsidiaries and Carr Riggs & Ingram LLC
100 N Main Street
Enterprise, AL 36330

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR	X	X	6045711126	1/7/2026	1/7/2027	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:						Employee Ben	$ 1,000,000
B	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO	X	X	6045711112	1/7/2026	1/7/2027	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
C	X UMBRELLA LIAB X OCCUR						EACH OCCURRENCE	$ 22,000,000
	EXCESS LIAB CLAIMS-MADE	X	X	6045711143	1/7/2026	1/7/2027	AGGREGATE	$ 22,000,000
	DED X RETENTION $ 10,000							$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A	X	6045689709	12/31/2025	12/31/2026	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder is additional insured on a primary, non-contributory basis where required by written contract. A waiver of subrogation applies where required by written contract.

CERTIFICATE HOLDER

City of St. Pete Beach
155 Corey Ave
St Pete Beach, FL 33706-1839

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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SAMPLE ENGAGEMENT LETTER

MASTER SERVICES AGREEMENT

We are pleased that you have chosen to engage Carr, Riggs & Ingram to provide certain accounting, advisory, assurance, consulting, tax, and/or related services.

1. ALTERNATIVE PRACTICE STRUCTURE

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CRI CPA") and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. CRI CPA, CRI Advisors, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA and CRI Advisors, as appropriate.

This Master Services Agreement 2.1 ("MSA") shall govern, throughout the entirety of our contractual relationship(s), including the provision of our services and deliverables as set forth in one or more Engagement Letters from CRI (the "Services").

2. CLIENT

"Client" (collectively referred to as "Client", "you", or "your") for the purposes of this MSA, shall mean the party or parties specifically listed as the Client(s) on the applicable Engagement Letter. As examples, the Client might include {ONLY AS SPECIFICALLY IDENTIFIED OR LISTED IN THE ENGAGEMENT LETTER(S)}:

- For Individual Client(s): you, your spouse (if filing jointly), your dependent children, other dependents, any grantor trusts for which you act as trustee, and any investment partnership or limited liability company if all of the ownership interests are owned by the foregoing persons;

  and

- For Business Client(s) (e.g. for-profit, not-for profit, or governmental entities; fiduciary clients, etc.): the primary business and any subsidiaries or controlled affiliates.

3. THIRD PARTIES AND INTERNAL USE

With respect to each Engagement Letter, our Client(s) for a particular engagement will include only those individuals and entities specifically identified and listed under the Client Acknowledgement section of an Engagement Letter. There are no express or implied third-party beneficiaries to this MSA or any Engagement Letter, unless otherwise agreed to in writing. Unless otherwise stated in the applicable Engagement Letter, all Services and any associated deliverables are solely for Client's use. To protect CRI from any unauthorized reliance or claims, Client agrees the Services (including associated deliverables) will not be distributed, circulated, or made available to (in part or whole), or used by any third party without CRI's prior written consent and subject to the third party signing CRI's standard non-reliance letter. Client agrees to indemnify, defend, and hold CRI harmless from any third-party claims or liability that arise out of or result from Client's unauthorized disclosure of Services in violation of the foregoing sentence.

4. ENGAGEMENT LETTERS

All Services to be provided by CRI must be described in a written Engagement Letter executed by the applicable CRI entity and the Client. Each Engagement Letter will (i) identify the CRI entity responsible for performing the Services, and (ii) describe the scope of work, including the nature of the Services and any expected deliverables. CRI's obligations are limited solely to the Services expressly described in the applicable Engagement Letter. Execution of one Engagement Letter does not obligate CRI to provide Services under any future Engagement Letter unless separately agreed in writing.

Each Engagement Letter is subject to, and incorporates by reference, the terms and conditions of this MSA. In the event of any conflict between an Engagement Letter and this MSA, the terms of this MSA shall prevail, unless the Engagement Letter expressly states that it is intended to override a specific provision of this MSA with respect to the Services described therein.

5. OUR RESPONSIBILITIES

We will perform Services detailed in the Engagement Letter(s) in accordance with any applicable professional standards. Our responsibility is limited to the period(s) covered by the service(s) detailed in the Engagement Letter(s) and does not extend to any later periods for which we are not engaged to provide services, unless evidenced by a separate Engagement Letter. We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice.

Unless otherwise stipulated in the Engagement Letter:

a. we will not perform any procedures designed to:

- discover defalcations or other irregularities,
- audit or otherwise verify the information you give us, or
- detect immaterial misstatements or violations of laws or government regulations;

b. our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within your entity or noncompliance with laws and regulations; and our services are not designed to provide assurance on internal control or to identify deficiencies in internal control.

We are not investment advisors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to any applicable tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make, retain, or dispose of the investment. Our advice regarding any applicable tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment. However, if you would like investment advice, we are happy to provide contact information for (a) qualified investment advisor(s).

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Our Services do not relieve you of your responsibilities.

6. CLIENT RESPONSIBILITIES

Our Services will be conducted on the basis that you acknowledge and understand your responsibility for (as and if applicable):

a. assuming all management responsibilities; overseeing any services we provide by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, and/or experience;

b. evaluating the adequacy and results of services (including non-attest services) performed by us; and accepting responsibility for the results of such services; designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities;

c. the selection and application of accounting principles and framework;

d. the preparation and fair presentation of the financial information in conformity with the applicable accounting framework;

e. making drafts of financial information or financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers);

f. timely providing us with:

- access to all information of which you are aware or have in your possession, custody, or control that is relevant to the services for which we are engaged, including but not limited to items such as records, documentation, identification of all related parties and all related party relationships and transactions, and other matters;
- additional information that we may request;

g. unrestricted access to persons within the entity from whom we determine it necessary to perform our services;

h. the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting you or your entity involving:

- management,
- employees who have significant roles in internal control, and
- others where the fraud could have a material effect on the financial information or financial statements;

i. informing us of your knowledge of any allegations of fraud or suspected fraud affecting you or your entity received in communications from employees, former employees, regulators, or any third parties;

j. identifying and ensuring compliance with applicable laws and regulations;

k. the safeguarding of assets, the proper recording of transactions in the book(s) of accounts; and the substantial completeness and accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.

l. informing, in writing, the engagement partner (or individual leading the engagement) before entering into any substantive employment discussions with any CRI CPA or CRI Advisor personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct, if applicable.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting our services.

7. USE OF THIRD-PARTY SERVICE PROVIDERS AND FOREIGN AFFILIATES

By executing this MSA, and for so long as it remains in effect, you consent to our use of third parties, including subcontractors (collectively, "Service Providers"), in each case within or outside the United States, in connection with our provision of Services, and the disclosure of your Confidential Information (defined below), if applicable, to such Service Providers. We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. We also secure and require confidentiality agreements with Service Providers to maintain the confidentiality of your information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your Confidential Information. We remain responsible for the work provided by such Service Providers.

8. RECORD RETENTION

We retain records in accordance with our record retention policy. We do not keep any of your original records, so we will return those to you upon completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. You acknowledge and agree that upon the expiration of the applicable retention periods reflected within our record retention policy, available

upon request, we are free to destroy our records related to the relevant or affected engagement(s). While we may back up your files to facilitate our services, you are solely responsible for the retention and backup of your files and records. Therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or force majeure, copies of which you have provided to us pursuant to this MSA or any related Engagement Letter(s), we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession. The workpapers and files which CRI generates in connection with providing the services are the property of CRI.

9. CONFIDENTIALITY; REQUEST FOR DISCLOSURE

"Confidential Information" means all non-public information including, but not limited to documents, reports, technology, security procedures, methods of operation, software, data, records, forms and other materials obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") (whether related to the party or its customers, affiliates, or representatives) that the Disclosing Party marks as "confidential" or "proprietary" or that otherwise by its nature should be understood by a reasonable person to be confidential. Each Party shall exercise the same level of care to protect the other's Confidential Information as it exercises to protect its own Confidential Information but in no event less than reasonable care. Further, as part of the alternative practice structure both CRI CPA and CRI Advisors agree to comply with the AICPA Code of Professional Conduct, as applied to the alternative practice structure, and applicable federal, state, and local rules with respect to confidentiality of client information. Notwithstanding the foregoing, Confidential Information does not include information that (i) is or becomes publicly available or is generally known to persons in the industry at no fault of the Receiving Party; (ii) was rightfully known to the Receiving Party prior to disclosure; (iii) is developed independently by the Receiving Party; (iv) is received from a third party without a breach of an obligation of confidentiality, or (v) is required to be disclosed in order to provide the contemplated Services. Client agrees it will not disclose Confidential Information to CRI except as requested or as necessary for CRI to provide the Services.

CRI may disclose Confidential Information to its officers, employees, partners, subcontractors, vendors and affiliates (collectively, "Representatives"), as necessary to provide the Services, for administrative or regulatory compliance purposes, or as otherwise described herein or in any applicable Engagement Letter. Representatives shall be bound by similar confidentiality obligations. CRI may also disclose Confidential Information if required by applicable law, statute, rule regulation, professional standard (each, an "Order"), or validly issued judicial, governmental, or administrative demand, or other legal process (each, a "Demand"). In such instance, CRI will use commercially reasonable efforts to provide prompt notice to the Disclosing Party, unless prohibited by law, to allow the Disclosing party to seek a protective order at Disclosing party's sole cost and expense. You agree to defend, reimburse, and hold us harmless from any costs or expenses (including reasonable internal and external professional fees) incurred (i) responding to any Order or Demand or (ii) defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, out-of-pocket expenses of any kind, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege or otherwise withhold production; provided, however, we retain the sole discretion, after consultation with our legal counsel, to determine whether or not, and to what extent, to comply with or otherwise address any Order or Demand. Notwithstanding any other provision of this MSA, CRI may use Confidential Information to develop, enhance, modify and improve technologies, tools,

methodologies, services and offerings, and for development or performance of data analysis or other insight generations.

10. DATA SECURITY

In connection with providing the Services, we may transmit, store, or provide access to data (including your Confidential Information and other sensitive information) through electronic means, such as email, secure transfer portals, cloud-based infrastructure, or third-party software applications (e.g., tax return preparation software). We may also use collaborative tools such as remote access, virtual private networks, secure file transfer, or other online platforms that facilitate real-time collaboration and data sharing. We employ measures reasonably designed to safeguard data transmitted or stored through such means, in accordance with applicable laws and professional standards. We also require our third-party service providers to implement security measures reasonably designed to protect such data. You acknowledge, however, that electronic communications and storage systems are subject to risks beyond our control. We are not responsible for the unauthorized interception, access, or breach of data once it has been transmitted or made accessible, despite the use of reasonable safeguards by us or our third-party vendors. By entering into this MSA, you consent to our use of these methods and third-party service providers in connection with the Services. In some cases, you may be asked to execute a separate acknowledgement or agreement with a third-party vendor and to be bound by that vendor's terms, conditions, and limitations. We are not responsible for the acts or omissions of such third-party vendors.

Any requests for data security or privacy assessments or completion of security questionnaires will be at Client's cost and CRI reserves the right to charge for time incurred by any CRI employees responding to such assessments or questionnaires.

In connection with providing Services, CRI may use artificial intelligence ("AI") tools, including generative AI and machine-learning technologies, to assist with research, drafting, data analysis, or other support functions. CRI will use such tools in a manner consistent with professional standards and will not input any of your Confidential Information into publicly available AI platforms. Any use of AI will be subject to CRI's internal policies and security protocols designed to safeguard Client Confidential Information. CRI will remain responsible for the professional judgment applied in delivering the services and for compliance with applicable laws, regulations, and professional standards.

11. LIMITATION OF LIABILITY

UNLESS OTHERWISE PROHIBITED BY LAW OR APPLICABLE PROFESSIONAL STANDARD, AND EXCEPT AS PROVIDED IN THIS MSA, THE PARTIES AGREE THAT OUR TOTAL CUMULATIVE LIABILITY (INCLUDING OUR EMPLOYEES, PARTNERS, DIRECTORS, OFFICERS, OR AGENTS), SHALL NOT EXCEED THE AMOUNT OF FEES PAID TO US FOR THE SERVICES (AS SPECIFIED IN THE RELEVANT ENGAGEMENT LETTER(S)) GIVING RISE TO THE CLAIM DURING THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM, AS SUCH AMOUNT SHALL SERVE AS A REASONABLE PROSPECTIVE ESTIMATE OF ANY DAMAGES WHICH YOU MAY SUFFER THROUGH ANY BREACH BY US OF THE TERMS OF THIS MSA OR THE APPLICABLE ENGAGEMENT LETTER, AS SUCH DAMAGES MAY BE SPECULATIVE OR IMPOSSIBLE TO CALCULATE. IN NO EVENT SHALL WE BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, PUNITIVE, LOST PROFITS, INTEREST, PENALTIES, OR ANCILLARY DAMAGES OF ANY KIND ALLEGED AS A RESULT OF ANY CAUSE OF ACTION ARISING FROM OR IN ANY WAY RELATED TO THIS MSA (WHICH INCLUDES, FOR CLARIFICATION, ALL RELEVANT AND AFFECTED ENGAGEMENT LETTER(S)). THIS LIMITATION OF LIABILITY

SHALL APPLY TO THE FULLEST EXTENT OF THE LAW, WHETHER THE ALLEGED LIABILITY IS BASED ON CONTRACT, TORT, STATUTE, PROFESSIONAL STANDARD, OR OTHERWISE. THIS LIMITATION SHALL APPLY WHETHER OR NOT FURTHER DAMAGES ARE FORESEEABLE, OR WHETHER EITHER PARTY (OR ITS EMPLOYEES, PARTNERS, AGENTS, OFFICERS, OR DIRECTORS) HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

12. GOVERNING LAW AND VENUE

This MSA, any Engagement Letter(s), the Services, and/or any acts or omissions of CRI shall be governed by the laws of the State of Alabama, without reference to any conflict of laws, rules or principles. Any dispute, claim, civil action, or legal proceeding arising out of, or in any way relating to, this MSA, any underlying Engagement Letter(s), Services performed, act or omission of CRI, and/or any other agreement(s) with CRI, must be brought in a state court having jurisdiction in Coffee County, Alabama, Enterprise Division, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Coffee County, Alabama, including *forum non conveniens*.

13. DISPUTE RESOLUTION AND JURY TRIAL WAIVER

The parties agree that, notwithstanding any applicable statute of limitations, any action, regardless of form, must be brought within one-year of the earlier of the (i) act or omission, or delivery of the Services giving rise to the alleged liability or claim occurred or (ii) termination of the applicable engagement(s).

In the event of a dispute between the parties, which arises out of or relates to this MSA or any related Engagement Letter(s), the breach thereof or the Services provided or to be provided hereunder or in the related Engagement Letter(s), if the dispute cannot be settled through negotiation, the parties agree that before initiating any litigation they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation shall be conducted before a mutually agreed mediator selected by the parties. The costs of any mediation proceedings shall be shared equally by all parties.

UNLESS OTHERWISE PROHIBITED BY LAW OR APPLICABLE PROFESSIONAL STANDARD EACH PARTY IRREVOCABLY, VOLUNTARILY AND KNOWINGLY WAIVES ITS RIGHT TO A JURY TRIAL OF ANY CLAIM OR COUNTERCLAIM ARISING OUT OF OR RELATED TO THIS MSA, ANY ENGAGEMENT LETTER, OR ANY SERVICES OR DELIVERABLES PROVIDED. THE SCOPE OF THIS WAIVER IS INTENDED TO BE ALL-ENCOMPASSING. IT INCLUDES ALL CLAIMS THAT MAY BE FILED IN ANY COURT, INCLUDING, BUT NOT LIMITED TO, CONTRACT CLAIMS, TORT CLAIMS, BREACH OF DUTY CLAIMS AND ALL OTHER COMMON LAW AND STATUTORY CLAIMS. IT ALSO INCLUDES ALL SUCH CLAIMS THAT MAY BE BROUGHT AGAINST CRI AND ITS REPRESENTATIVES, CURRENT OR FORMER.

14. TERMINATION

The MSA shall continue in full force and effect until terminated in accordance with this section. We have the right and sole discretion to terminate and withdraw from this MSA immediately upon written notice to you for any reason. Withdrawal or termination of this MSA constitutes withdrawal and termination from any and all related Engagement Letter(s). Upon termination, those provisions of the MSA that by

their nature are intended to survive termination, including, without limitation, provisions related to record retention, confidentiality, limitations of liability, dispute resolution, and governing law and venue, shall survive and remain in full effect.

We also have the right and sole discretion to withdraw for any reason from any specific engagement covered by an Engagement Letter immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by that Engagement Letter and will constitute completion of that engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of any termination and withdrawal of this MSA or any Engagement Letter(s).

15. RELATIONSHIP AND DISCLOSURE BETWEEN AFFILIATES

As indicated, CRI CPA and CRI Advisors operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI Advisors has a contractual arrangement with CRI CPA whereby CRI Advisors provides CRI CPA with professional and support personnel and other support services to allow CRI CPA to perform its professional services and performs all services in connection with our engagements for which licensure as a CPA firm is not required. From time to time, CRI Advisors may consult with CRI CPA in the provision of services pursuant to this MSA or an underlying Engagement Letter. In order to avoid duplication of efforts arising out of this arrangement, you consent to our sharing among and between CRI Advisors and CRI CPA the information that we may obtain from you in the course of an engagement performed or services provided in any and all Engagement Letter(s).

You consent to CRI Advisors and CRI CPA sharing your Client information, including Confidential Information, with one another and their respective subsidiaries and affiliates, in support of the Services to be provided under an Engagement Letter. Further, you consent to the transfer by CRI CPA of all Client files, work papers and work product (for services other than attest services), if any, which includes Confidential Information to CRI Advisors.

You consent to us using your financial, tax, and personal information to send to you by any medium: firm newsletters, surveys, press releases, invitations to our seminars, information regarding related services from affiliated companies and/or portfolio companies, and any other communication sent to some or all of our clients. You also consent to us sharing your financial, tax, and personal or confidential information with our affiliated companies and/or portfolio companies. This consent is not conditioned upon our providing services to you.

16. EMPLOYMENT OFFERS TO OUR PERSONNEL

During the terms of this MSA and for a period of one year thereafter, you agree not to hire, solicit, or attempt to solicit, whether directly or indirectly, any CRI partner, employee, or subcontractor involved in the provision of Services to you without the prior written consent of CRI.

17. SEVERABILITY

If any provision of this MSA or any underlying Engagement Letter(s) is found by any court to be void or otherwise unenforceable, the remainder of this MSA and any underlying Engagement Letter(s) will remain valid and enforceable as though such void or unenforceable provision were absent upon the date of its execution.

18. COUNTERPARTS

This MSA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and shall become a binding agreement when one or more of the counterparts have been signed by each of the parties and delivered to the other party. Signatures provided by facsimile or electronically shall be valid and binding. If we do not receive signed client acknowledgement(s)/authorization from you within ninety (90) days from the date hereof, but you continue to interact with us in connection with any Services after such period, such continued engagement shall constitute your acknowledgment and agreement to be bound by the terms of this MSA.

19. MODIFICATION

This MSA may be amended, modified, or supplemented only by written agreement executed by all parties. In the event of a conflict between the terms of this MSA and any Engagement Letter(s), the terms of this MSA shall supersede, unless the applicable Engagement Letter(s) specifically states otherwise and references this MSA.

20. INDEPENDENT CONTRACTOR

CRI shall perform the Services described in any Engagement Letter as an independent contractor and not as an employee, partner, joint venturer, or agent. Unless otherwise agreed to in writing, neither this MSA nor any Engagement Letter shall be construed to create any fiduciary, employment, partnership, or agency relationship between you and CRI.

21. LATE FEES AND INTEREST

Client agrees to pay all services, fees, and costs of any underlying engagement, and payment is due upon receipt of our invoice. We reserve the right, in our sole discretion, to impose late fees or interest on any balance that is past due. Failure to make timely payments may, upon notice, result in our termination of this MSA and any Engagement Letter(s).

22. ASSIGNMENT

CRI may assign all or part of the Agreement to a parent, subsidiary, affiliate, or to any entity acquiring all or a portion of our equity or assets. Client may not assign its obligations or entitlement to services under this Agreement without CRI's prior written consent.

23. FORCE MAJEURE

Except for client's payment or indemnification obligations, neither party shall be liable to the other for any delay or failure to perform any of the services or obligations set forth in this MSA or any Engagement Letter due to acts of God, natural disasters, war, civil disturbance, government action, strike, epidemics, pandemics, or causes beyond reasonable control.

24. ENTIRE AGREEMENT

This Agreement, including all Engagement Letter(s) and all attachments, schedules, and exhibits hereto or thereto, all of which are incorporated herein by reference, constitutes the full and complete agreement between the parties, including all predecessors of CRI, concerning the subject matter hereof

and supersedes all prior and contemporaneous understandings and writings with respect thereto. No additional terms contained in any purchase order, order acknowledgement, confirmation, delivery acknowledgement, similar document, other correspondence, or written or oral communication between the parties will be valid and such additional or conflicting terms are deemed rejected by the parties.

25. AUTHORITY TO BIND

By executing an engagement letter that references this MSA, Client agrees to be bound by its terms. Any individual signing on behalf of a person, company, or other entity represents that they have authority to bind such party and its affiliates and will provide proof of authority upon request. If the individual lacks such authority or does not agree to these terms, they must not execute this MSA or use the Services.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this MSA, please indicate by executing.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

CRI Advisors, LLC

CRI ADVISORS, LLC

Signature
John Brielmaier
COMPANY ABC

<signature>

<sign date>

Signature
David Alvarez
COMPANY ABC

<signature>

<sign date>

Authorized Signer on behalf of COMPANY ABC

To Management and Those Charged with Governance
of COMPANY ABC

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 or 2.1 ("MSA") between Carr, Riggs & Ingram, L.L.C. ("CRI CPA", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which CRI CPA and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. CRI CPA, CRI Advisors, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CRI CPA, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for COMPANY ABC ("Client", "Entity", "you", or "your") as of and for the year ended September 30, 2026 (the "Selected Period(s)"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CRI CPA. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CRI CPA and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

A. SCOPE AND OBJECTIVES

We will audit the financial statements and the disclosures, which collectively comprise the basic financial statement(s) of the Entity for the Selected Period(s) ended for the following: governmental activities, business-type activities, aggregate remaining fund information and the related disclosures to the financial statements, otherwise known as the notes to the financial statements (collectively, the "Financial Statements").

The Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") (the "Selected Basis").

We will perform an audit engagement with respect to the Financial Statements of the Entity. As and if applicable and indicated in the following paragraphs, we will also perform the appropriate procedures related to either supplementary information ("Supplementary Information") and/or required supplementary information ("RSI").

The objectives of our audit are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your Financial Statements are fairly presented, in all material respects, in conformity with the Selected Basis. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States ("GAGAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the Financial Statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with GAGAS.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

The Selected Basis provides for certain RSI, such as management's discussion and analysis ("MD&A"), to supplement Entity's Financial Statements. Such information, although not a part of the Financical Statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of the financial reporting for placing the Financial Statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Entity's RSI in accordance with GAAS. These limited proceedures will consist of inquires of management regarding methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the Financial Statements, and other

knowledge we obtained during our audit of the Financial Statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. This RSI is required by the Selected Basis and will be subjected to certain limited procedures, but will not be audited: MD&A, Required Pension Supplementary Information, and Required Other Postemployment Benefit Supplementary Information.

We have also been engaged to report on Supplementary Information other than RSI that accompanies the Entity's Financial Statements. We will subject the following Supplementary Information to the auditing procedures applied in our audit of the Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Financial Statements or to the Financial Statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the Financial Statements as a whole in a separate written report accompanying our auditor's report on the Financial Statements or in a report combined with our auditor's report on the Financial Statements: Combining Schedules, Budgetary Comparison Schedules, and Non major fund schedules.

In connection with our audit of the Financial Statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic Financial Statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Other information will include: Statistical Schedules and Transmittal Letter.

B. OUR RESPONSIBILITIES

We will conduct our audit in accordance with GAAS and GAGAS. We will also conduct our audit in accordance with the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. We will include tests of your accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the Financial Statements and determine whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Entity or to acts by management or employees acting on behalf of the Entity. Because the determination of waste and abuse is subjective, GAGAS do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even

though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Entity and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the Financial Statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Financial Statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Financial Statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards and the Uniform Guidance.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls and improper revenue recognition due to fraud.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

C. AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the Financial Statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance

issued pursuant to GAGAS.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Entity's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Our audit does not relieve you of your responsibilities.

D. OTHER SERVICES

We will only perform the following non-attest services for the Entity, based upon information provided by you and in accordance with professional standards:

- Assist management in preparing the Financial Statements
- Assist management in preparing the RSI
- Assist management in preparing the Supplementary Information
- Assist management in preparing Other Information.

These non-audit services do not constitute an audit under GAGAS and such services will not be conducted in accordance with GAGAS.

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

E. CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met

- following laws and regulations

- ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements

- ensuring that management and financial information is reliable and properly reported

- implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements

- the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the Selected Basis, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements)

- identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information

- the preparation and fair presentation of the Financial Statements in conformity with the Selected Basis

- making drafts of Financial Statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)

- evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern within one year after the date that the financial statements are available to be issued

- providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the Financial Statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence (4) if applicable, you will provide us with the final version of all documents comprising the annual report which includes other information, prior to the date of our auditor's report. If the final version of these documents are not available prior to the date of our auditor's report, they will be provided as soon as practical and the Entity will not issue the annual report prior to providing them to the auditor (5) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance

- required written representations from you about the Financial Statements and related matters,at the conclusion of our audit

- required written representations that (1) you are responsible for presentation of the Supplementary Information in accordance with GAAP; (2) you believe the Supplementary Information, including its form and content, is fairly presented in accordance with GAAP; (3) the

methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the Supplementary Information.

- required written representations from you about compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and GAGAS, at the conclusion of our audit

- required written representations from you about compliance with schedule of expenditures of federal awards and federal award programs, at the conclusion of our audit

- adjusting the Financial Statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole

- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the Financial Statements

- informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants

- identifying and ensuring that the government complies with applicable contracts, agreements, and grants

- taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report

- evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and preparing a summary schedule of prior audit findings and a separate corrective action plan

- identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance

- agreeing to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards

- agreeing to make the audited Financial Statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon

- acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards

- preparation of the Supplementary Information, as applicable, in conformity with the Selected Basis. You agree to include our report on the Supplementary Information in any document that contains, and indicates that we have reported on, the Supplementary Information and to include the audited Financial Statements with any presentation of the Supplementary Information that includes our report thereon

- if publishing Financial Statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document

- disclosing the date through which subsequent events have been evaluated and whether that date is the date the Financial Statements were issued or were available to be issued

- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CRI CPA or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct

- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time

- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time

- establishing and maintaining a process for tracking the status of audit findings and recommendations

- identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies

- providing management's views on our current findings, conclusions, and recommendations, as

well as your planned corrective actions, for the report, and for the timing and format for providing that information

F. ENGAGEMENT ADMINISTRATION

We understand that your employees will prepare all confirmations and schedules we request and will locate any documents selected by us for testing. A request list of information we expect to need for our audit will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our audit process.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including Financial Statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the Financial Statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In accordance with certain regulations, we, as your auditors, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CRI CPA personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.

- We will file a copy of our most recent peer review report with any applicable regulators or agencies.

- As appropriate, we may meet with those charged with governance before the audit report(s) are filed with any required regulators or agencies.

The information that we obtain in auditing is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

G. REPORTING

As part of our engagement, we will issue a written report upon completion of our audit of the Entity's Financial Statements. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

We will also provide a report (that does not include an opinion) on internal control related to the Financial Statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the Financial Statements as required by GAGAS. The report on internal control and on compliance and other matters will state: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with GAGAS in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report(s) will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in GAGAS may not satisfy the relevant legal, regulatory, or contractual requirements.

H. TERMINATION

If for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

I. OUR FEES

Fees included in the proposal for audit services.

Our professional fees for the services described in this engagement letter will be based on the actual time incurred by our professionals at standard hourly rates plus out-of-pocket expenses, such as travel, meals, services from other professionals, and direct administrative costs (courier services, report preparation, copying), as well as an administrative fee of 7% to cover indirect administrative costs associated with the engagement. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Signature
John Brielmaier
COMPANY ABC

<signature>

<sign date>

Signature
David Alvarez
COMPANY ABC

<signature>

<sign date>

Authorized Signer(s)

CRI FAMILY OF COMPANIES

Auditwerx* - Specializing in compliance and attestation services including SOC 1®*, SOC 2®, SOC 2+®, SOC 3®, SOC for Cybersecurity, CMMC, and PCI Data Security Standard (PCI DSS) assessments. Auditwerx* delivers in-depth reports with tailored results that help organizations grow their business.

CRI Advanced Analytics - CRI Advanced Analytics transforms complex data challenges into actionable insights with tailored analytics solutions. Their user-friendly, interactive dashboards integrate advanced algorithms, helping organizations forecast trends, optimize decisions, and drive growth.

CRI CFO Hub - CRI CFO Hub provides fractional CFO, controller, and accounting services to growing businesses at every stage. From high-level financial strategy to month-end close and back-office support, their dedicated team of finance professionals delivers right-sized solutions that adapt as your business grows, serving clients nationwide.

CRI M&A Advisors - Working with companies generating $10 million to $250 million in annual revenue, CRI M&A Advisors provides customized strategies and hands-on support to prepare, position, and maximize value in complex transactions.

CRI TPA Services - CRI TPA Services assumes your compliance burden as a retirement plan sponsor by fulfilling all fiduciary requirements and filing your annual 5500 series returns, determining distribution eligibility, conducting non-discrimination testing, and providing detailed quarterly account statements.

Level Four Group Services - Level Four Group takes a proactive, team-based approach to financial advice, working alongside your CRI tax adviser to deliver comprehensive solutions tailored to your personal and business needs. By integrating specialized expertise and anticipating market complexities, we provide holistic wealth management strategies to simplify the complex and empower you to make informed decisions that help secure your financial future.

Paywerx - Paywerx provides comprehensive payroll and workforce management solutions for organizations of any size via an easy-to-use and intuitive interface that streamlines communication at every level.

The Preferred Legacy National Trust Bank - Their network of professionals provide a tailored approach to trustee and fiduciary services coupled with family and philanthropy planning, household financial management, and advisory services for high-net-worth individuals and families.

CRI Simple Numbers - With precise, straightforward data, CRI Simple Numbers works alongside entrepreneurs to solve complex financial issues and fine-tune the economic engine of their business by turning actionable insights into sustainable profitability.

ProSport Accountants - They offer specialized tax and accounting services for athletes and entertainers. Our team navigates the complexities of multi-state and international income, providing personalized tax preparation, accounting, and business management. Trust ProSport Accountants—The Tax Pro for the Pros®.

AUGUST 19, 2026

Proposal for Auditing Services

prepared for the

The City of St. Pete Beach, Florida

Branden Lopez, CPA
Shareholder, CBIZ CPAs P.C.
201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602
P: 813.288.8826 | branden.lopez@cbiz.com

Tab 1: Introductory Items & Firm Background

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August 19, 2026

John Taylor, Procurement Manager
The City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, Florida 33706

On behalf of CBIZ CPAs P.C. ("CBIZ"), thank you for the opportunity to present our proposal for financial auditing services to City of St. Pete Beach, Florida (the "City"). As outlined in our proposal, we will provide independent auditing services for the City for the fiscal years ending September 30, 2026, through September 30, 2030, with the potential for a five (5) year extension. We commit to perform the work within the period defined in the request for proposal. This proposal will detail our methodology and how we will work with the City to develop a strong partnership. We affirm this letter was made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

Some of our key qualities that differentiate us are:

- Small-Firm Care and Attention with Large-Firm Resources: Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds. Our Florida offices are in Tampa, Fort Lauderdale, Miami, Boca Raton, and St. Petersburg. We currently have approximately 350 employees in our Florida offices supported by our offices nationwide. The audit will be performed and staffed from our Tampa office: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602. Our corporate headquarters are located in New York, NY: 730 Third Avenue, 11th Floor, New York, NY 10017.
- Spectrum Of Services: Bringing together accounting, tax, and advisory with benefits, insurance, and technology services delivered across CBIZ businesses, we shape our solutions to best serve real business needs, leveraging deep client understanding, comprehensive capabilities, and unmatched resources to maximize impact.
- Significant Experience in the Public Sector: In the past year alone, the Florida region has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities. We have extensive experience in the Federal and Florida Single Audit Acts, including the OMB Uniform Guidance. We understand that the City is a complex, local government. The City is not a single "entity" or operation; it is made up of many different entities, departments, and operations. Each of these areas has their own form of audit risk. Our experienced team has the capability to assess these risks, and design and perform audit procedures that will bring real value to your audit. Make no mistake about it, our combined experience with auditing local governments across the United States is second to none and includes a vast number of entities similar to yours.
- Audit Team: For this proposed engagement CBIZ has assembled an audit team, whose skills and experience match the requirements of the City. The proposed client service and audit engagement Shareholder, Branden Lopez, CPA, has extensive experience in performing audits of Florida government entities. He will be supported by a quality control managing director, Moises Ariza, CPA; IT risk audit managing director, Joe Layne, CISA; audit director, Scott Montgomery, CPA; audit supervisor, Leticia Sierra, CPA; and other audit staff. All decisions that affect the planning, execution, and completion of the proposed audit will be made by Branden Lopez.
- Audit Quality: The issues of audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all our engagements through a robust quality control process that encompasses a Managing Director and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process. Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. This assistance will be provided at no additional cost to the City.
- Complementary Resources That Add Value Beyond the Audit: We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full-day government CPE seminar (CBIZ's Government Symposium) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues at no cost to the City.

- Proactive Communication & Collaboration: Perhaps the quality that best describes our team is our ability to go beyond the routine, to provide an extra dimension in quality, effort, and service for our clients. We are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets us apart from other firms.

Understanding your needs and unique circumstances is paramount in driving the ideas and solutions we bring. In addition to exceeding industry expectations for service, our sincere goal is to earn your respect and trust through our commitment to your success. We believe this proposal formalizes our dialogue to date and look forward to learning more about the City so our team can continuously add value through conscientious engagement.

Thank you again for the opportunity to serve as your service provider. As you evaluate this proposal, please contact us to discuss any questions you may have.

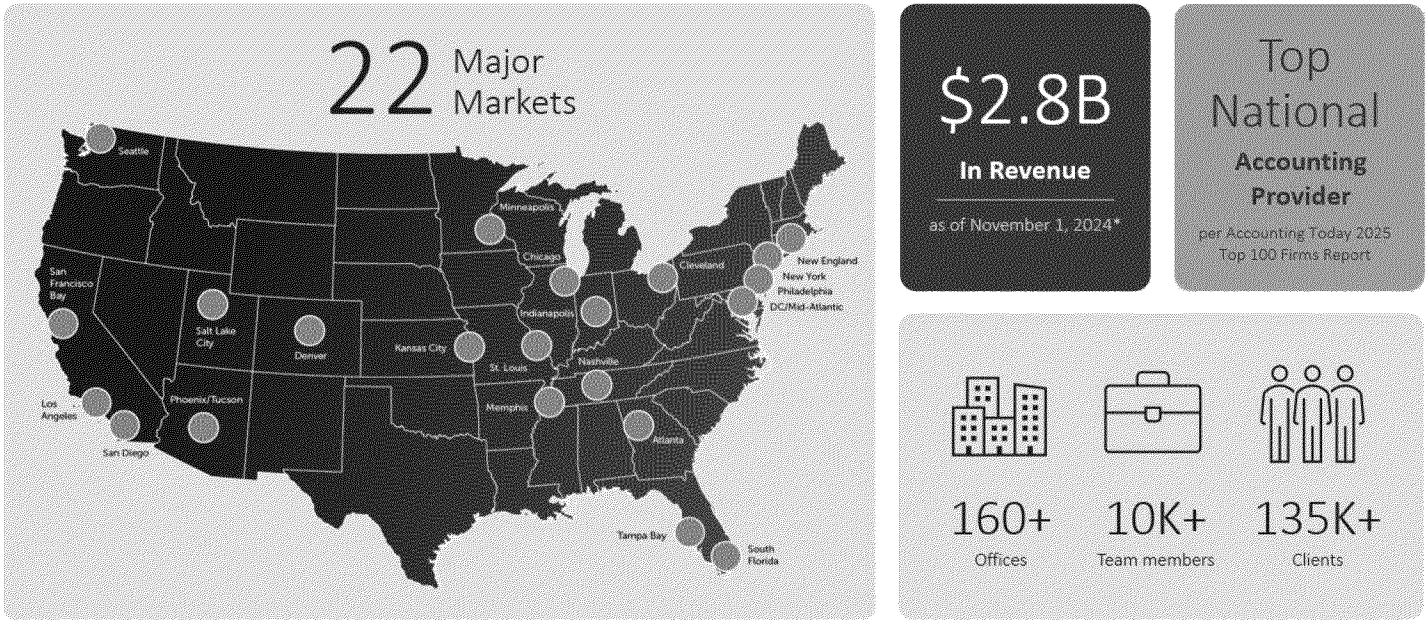
Sincerely,

Branden Lopez, CPA
SHAREHOLDER, CBIZ CPAS P.C.
P: 813.288.8826 | BRANDEN.LOPEZ@CBIZ.COM

AUTHORIZED TO REPRESENT AND CONTRACTUALLY BIND THE FIRM

CBIZ Overview

CBIZ Advisors, LLC is a leading consulting, tax, and financial services advisor, that operates under an alternative practice structure as defined by the AICPA with CBIZ CPAs P.C. (CBIZ CPAs), an independent CPA firm, providing audit, review and other attest services. As the **8th largest accounting provider in the nation**, CBIZ helps middle-market businesses discover new ways to grow with applied industry knowledge, innovative technology, and data-driven insights that inspire greater possibilities. Bringing together accounting, tax, and advisory with benefits, insurance, and technology services delivered across CBIZ businesses, we shape our solutions to best serve real business needs, leveraging deep client understanding, comprehensive capabilities, and unmatched resources to maximize impact.



CBIZ Advisors, LLC is a consulting, tax, and financial service provider that works closely with CBIZ CPAs P.C., an independent CPA firm that provides audit, review, and other attest services.

IT Risk and Assurance

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

Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of "digital insecurity", which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

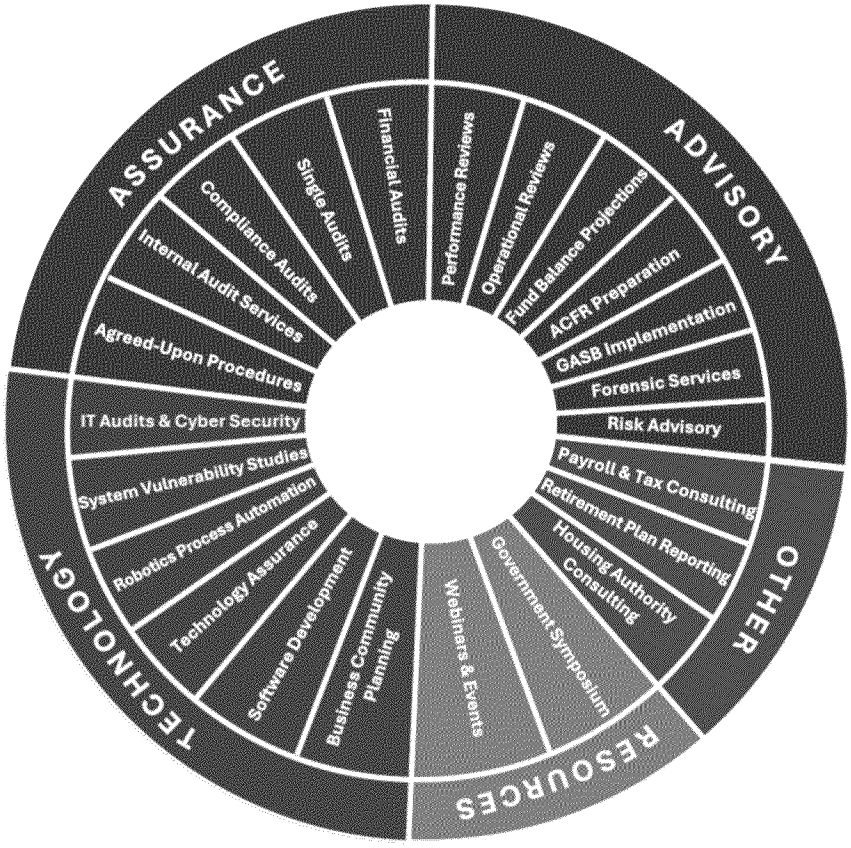
Office Location & Staff

We have offices in **Tampa**, Fort Lauderdale, Miami, Boca Raton, and St. Petersburg. The audit will be performed and staffed from our **Tampa** office located at **201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602.** All audit team members are full-time employees. We have a complete government service team of 46 locally based individuals and supported by thousands of associates nationwide. We are properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. Refer to **Appendix A** for all applicable firm and team member licenses and certifications.

Personnel	Government Specialists
Managing Directors/Shareholders	3
Directors	2
Senior Managers	2
Managers	3
Supervisors	3
Seniors	11
Staff Accountants	20
Operations	2
TOTAL	46

Interconnected Services

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to do more for these organizations like the City. By providing a vast array of expertise and service lines to support our clients' operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



Statement of Independence

CBIZ's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state Board of Accountancy and state CPA societies, *Government Auditing Standards* issued by the comptroller of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from managing director to staff auditor – are required to sign affidavits annually attesting to their independence. CBIZ is independent of the City and all of its components as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's "*Government Auditing Standards*."

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

License to Practice in Florida

We affirm that CBIZ is a licensed certified public accounting firm and is in good standing with all regulatory agencies. CBIZ is a member of the American Institute of Certified Public Accountants ("AICPA") and the Florida Institute of Certified Public Accountants ("FICPA"). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. CBIZ is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. CBIZ and all key team members assigned to this engagement are licensed to practice in the State of Florida under Chapter 473 of Florida Statutes. Each individual assigned to the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. CBIZ has performed continuous CPA services for a minimum of five (5) years in the State of Florida. All applicable licenses are provided in Appendix A.

Tab 2: Experience and Expertise

Firm Experience – Government & Public Sector

CBIZ has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 600 government entity audits and 200 Single Audit engagements.

70	600	200
Years Serving Government Entities	Annual Government Entity Audits	Annual Federal & State Single Audits

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

In addition, the managing director and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, "Leases" and GASB Statement No. 96, "Subscription-Based Information Technology Arrangements".

Single Audits

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts. We leverage our training and experiences across CBIZ to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and in fact, have had many positive comments about the excellence quality of our audit files. With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

Active Participation on Boards and Committees

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

AICPA Governmental Audit Quality Center Member

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

Defined Benefit Plans

CBIZ performs assurance services for a wide variety of benefit plans which financial statements are prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). Our experience with plans of all sizes and designs has allowed us to develop a unique audit approach with tailored processes based on our strong understanding of these plans and associated risks. We understand how plans operate, the risk associated with fiduciary responsibilities, and the auditing challenges, particularly under the GASB pension and OPEB standards.

CBIZ specializes in audits of all types of Employee Benefit Plans including:

- Defined Benefit Plans
  - Government Single-Employer Plans
  - Cash Balance Plans
  - Money Purchase Plans
- Defined Contribution Plans
  - 401(K) Plans
  - Profit-Sharing Plans
- Employee Stock Option Plans (ESOP)
- 403(b) and 401(a) Plans
- Plans requiring 11K SEC filings
- Health and Welfare Benefit Plans

Secure Digital Collaboration

We use a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients time and money.

Resources for our Government Clients

We are committed to providing professional development programs to the entire South Florida community involved in the government sector. Annually, we host a Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics. We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost. Additionally, we provide more than 40 virtual courses that can be attended live or at a later date. All clients have access to this database at no cost.

GFOA Certificate of Achievement Program

We assist clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of our team are special reviewers for the GFOA Certificate of Achievement Program, including Moises Ariza and Branden Lopez, who have been Certificate Program reviewers since 2014 and 2022, respectively. CBIZ serves more than 600 government clients at a national level and 45 government clients in Florida. One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

Quality Control and Peer Review

The quality of our professional practice is of the utmost importance to CBIZ, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that CBIZ's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

Professional Development: CBIZ provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, professional staff attend various outside seminars.

Internal Inspections: Annually CBIZ selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.

Centralized Financial Statement Review Process: The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.

Peer Review: CBIZ participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. CBIZ has consistently received clean opinions (rating of "Pass") on the quality of CBIZ's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. Please refer to Appendix C for a copy of CBIZ's latest peer review reports which include government engagements.

Please note that CBIZ's peer review report is addressed to Mayer Hoffman McCann P.C. ("MHM"). Effective August 21, 2024, MHM changed its name to CBIZ CPAs P.C.

Federal or State Desk Reviews or Field Audits

There are no actions as a result of any federal or state desk reviews or field audits to CBIZ or its auditors of government entities during the past three (3) years. There has been no disciplinary action taken nor pending against CBIZ or any of the professional staff with the State Board of Accountancy, the Auditor General, or any other regulatory bodies.

Government/AICPA Litigation & Disciplinary Actions

CBIZ affirms there has been no litigation whereby a court has ruled against CBIZ in any matter related to the professional government auditing services of CBIZ. CBIZ has been providing audit services to government entities for over 70 years and has never been a party of litigation involving a government entity. There have been no pending indictments, litigation or proceedings during the past three (3) years whereby a court or any administrative agency has ruled against CBIZ in any matter related to its professional government auditing services of CBIZ. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of CBIZ by the Florida State Board of Accountancy.

CBIZ is a global firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on our ability to operate its business and to provide the services contemplated hereunder. We affirm that Our team has a proven track record, having met all commitments and successfully completed every engagement contract in the past.

Relevant Engagement References

The following represents relevant engagements similar to the engagement described in the RFP. These references pertain to all personnel included in this proposal.

City of Hallandale Beach

400 South Federal Highway, Hallandale Beach
Geovanne Neste, Finance Director
gneste@hallandalebeachfl.gov | 954.457.1371
Services: Financial Audit, Single Audit, Pension Audit, CRA
Term: September 30, 2023 to current

City of Fort Myers, Florida

2200 2nd Street, Fort Myers, FL 33901
Christine Tenney, Director of Financial Services
ctenney@cityftmyers.com | 239.321.7186
Services: Financial Audit, Single Audit, CRA
Term: September 30, 2023 to current

Town of Jupiter

201 Military Trail, Jupiter, FL 33458
Scott Reynolds, Finance Manager
ScottR@jupiter.fl.us | 561.742.6312
Services: Financial Audit, Single Audit
Term: September 30, 2021 to current

City of South Pasadena

7047 Sunset Drive, South Pasadena, FL 33707
Heather Gaudagnoli, Finance Director
Hgaudagnoli@mysouthpasadena.com | 727.347.4171
Services: Financial Audit & Pension Audit
Term: September 30, 2024 to current

City Pension Fund for Firefighters & Police Officers in the City of Tampa

3001 North Boulevard, Tampa, Florida 33603
Tiffany Weber, Plan Administrator
tiffany.weber@tampagov.net | 813.274.8550
Services: Pension Audit
Term: September 30, 2021 to current

Similar Engagements with Other Government Entities

Our extensive experience in this sector underscores our commitment to providing outstanding professional services that meet the unique needs of public agencies. CBIZ serves a significant number of government clients, a testament of the trust and value we bring to the public sector. In the past year alone, the Florida region of CBIZ has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities and 400 employee benefit plans. Given the extensive portfolio of our clients at the moment, the substantial effort required to compile detailed financial information for each engagement within the last five (5) years in a timely manner would not be feasible. Alternatively, we provide you with a general listing of our Florida governmental clients and similar Florida engagements below:

CBIZ's Current & Recent Government Clients

Miami-Dade County

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

Broward County

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

Palm Beach County

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

Monroe County

- Florida Keys Aqueduct Authority
- Lower Florida Keys Hospital District

Hillsborough County

- City of Tampa Police & Firefighter's Pension Plan

Lee County

- City of Fort Myers
- Village of Estero

Collier County

- City of Naples

Pinellas County

- City of South Pasadena

Government Pension Plan Experience

Below is a partial list of Florida government benefit pension plan engagements for which CBIZ has provided auditing services.

Government Pension Plan Experience	Years Served	Investment Assets (Approx.)
City of Boca Raton Executive Employees Retirement Plan	11	$48 M
City of Boca Raton General Employees' Pension Plan	11	$191 M
City of Boca Raton Police and Firefighters' Retirement System	11	$400 M
City of Florida City Police Pension Plan	22	$9 M
City of Fort Lauderdale Police and Firefighters' Retirement System	14	$964 M
City of Hallandale Beach General Employees Retirement System	5	$64 M
City of Hialeah General Employees Retirement System	5	$685 M
City of Hollywood Florida Employees' Retirement Fund	4	$332 M
City of Miami Firefighters' and Police Officers' Retirement Trust	6	$1.5 Billion
City of Miami Springs General Employees' Retirement System	8	$22 M
City of Miami Springs Police and Firefighters' Retirement System	8	$32 M
City of Palm Beach Garden General Employees' Pension	7	$4 M
City of Pompano Beach Police and Firefighters' Retirement System	8	$258 M
City of Sunrise Firefighters' Retirement Plan	1	$165 M
City of Tampa Police and Fire Pension Fund	1	$2.4 Billion
Miami Beach Employees' Retirement Plan	6	$660 M
Miami Police Relief and Pension Fund	3	$70 M
Town of Bay Harbor Islands Employees' Retirement System	15	$21 M
Town of Palm Beach Retirement System	7	$230 M
Village of Key Biscayne Employee Retirement System	25	$43 M
Village of Tequesta Employees Retirement System	11	$23 M

Engagement Team

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

Branden Lopez, Moises Ariza and Scott Montgomery will be the "key" team members. We anticipate key team members to remain consistent over the term of the engagement. No personnel changes will be made without the express prior written permission of the City.

All members of the engagement team are licensed to practice in the State of Florida. Refer to Appendix A for Firm and Engagement team licenses.

Engagement Team Structure

Quality Control	Assurance	IT Auditor
Moises D. Ariza CPA, CGMA Quality Control Managing Director	Branden A. Lopez CPA Lead Engagement Shareholder	Joe Layne CISA, CISM, MSCA, PCIP IT Risk Audit Managing Director
	Scott Montgomery CPA Audit Director	**IT AUDIT STAFF**
	Leticia Sierra CPA Audit Supervisor	
	AUDIT SENIOR & STAFF	

Branden Lopez

CPA
Shareholder. CBIZ CPAs P.C.
Managing Director, CBIZ
Assurance Services

BRANDEN.LOPEZ@CBIZ.COM

Branden Lopez is a managing director within CBIZ's Assurance Division. He has more than 15 years of experience in the accounting profession providing accounting, and auditing, for nonprofits, local governments, employee benefit plans, and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include local governments, special districts, nonprofit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Branden has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Branden is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Government Finance Officer Association, Member (FGFOA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- YMCA Young Professionals, Board Member

CPE Hours (three years)

CPE Type	Hours
Government	128
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	158

Expertise

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Internal Audits
- Program-Specific
- Compliance Audits
- Retirement Plan Audits

Industry Experience

- Local Governments
- Nonprofit Organizations
- Governmental Pension Plans
- Special Districts
- Public Utilities
- Wholesale & Retail Distributors

Education

- BA – Accounting, Florida State University

Branden Lopez - Current & Former Government Clients

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	5	✓	✓	
Children's Services Council of Palm Beach	6	✓		
City of Boca Raton	4	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	10	✓	✓	✓
City of Florida City	3		✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	11		✓	✓
City of Opa Locka	3		✓	✓
City of South Pasadena	2	✓	✓	
City of Sunrise	5		✓	
City of Tampa Pension Fund	5	✓		
City of West Palm Beach	6	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Florida Keys Aqueduct Authority	4		✓	
Loxahatchee River Environmental Control District	1			
Miami-Dade Water & Sewer Department	3		✓	
South Central Regional Wastewater Treatment and Disposal Board	2			
The Children's Trust	5	✓		
Town of Surfside	11	✓	✓	
Village of Key Biscayne	4	✓	✓	
Village of Royal Palm Beach	5			
Village of Tequesta	4	✓		
City of South Pasadena	2	✓		
City of Weston	2		✓	
Village of Estero	2		✓	

Moises D. Ariza

CPA, CGMA
Quality Control Managing Director, CBIZ
Assurance Services

MOISES.ARIZA@CBIZ.COM

Moises Ariza is a managing director in CBIZ's Assurance Division. He has more than 17 years of experience in the accounting profession providing accounting, assurance, and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

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

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

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

Professional Affiliations

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

Expertise

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

Industry Experience

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

Education

- MS – Accounting, St. Thomas University
- BA – Accounting, Florida International University

Awards & Accolades

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

Articles, Seminars & Presentations

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

CPE Hours (three years)

CPE Type	Hours
Government	145
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	221

Moises Ariza- Current & Former Government Clients

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Fort Myers	3	✓	✓	
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Housing Finance Authority of Palm Beach County	3			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	8		✓	
Miami-Dade Water & Sewer Department	14		✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	3	✓	✓	✓
Town of Palm Beach	4	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	4		✓	
Village of Royal Palm Beach	3		✓	
Village of Tequesta	3	✓		

Joe Layne

CISA, CISM, MSCA, PCIP
Managing Director, CBIZ
Advisory Services

JOE.LAYNE.@CBIZ.COM

Joe Layne is a Managing Director in CBIZ's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 20 years across external Big Four Audit, Internal Audit and Information Technology. Joe has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

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

Professional Affiliations

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

Professional Designations

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

CPE Hours (three years)

CPE Type	Hours
Government	39
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	89
TOTAL	144

Expertise

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

Industry Experience

- Government Agencies
- Nonprofit Organizations
- Public and Private Companies
- Healthcare Organizations

Education

- BSc – Information Studies, Florida State University

Scott Montgomery

CPA
Director, CBIZ
Assurance Services

SCOTT.MONTGOMERY@CBIZ.COM

Scott Montgomery is a Director in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Scott works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Scott's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, special districts, private companies, real estate companies and a variety of nonprofit entities.

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

Professional Affiliations

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

Partial Listing of Clients

- City of West Palm Beach
- City of South Pasadena
- City of Delray Beach
- Town of Jupiter
- City of Boynton Beach

Expertise

- Financial Audits
- Assurance Services
- Government & Municipal
- Federal & State Single Audits

Industry Experience

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

Education

- BBA – Accounting, St Mary's University
- MA – Taxation, Baylor University

CPE Hours (two years)

CPE Type	Hours
Government	41
Ethics	18
Other (Accounting, Auditing, Technical, and Behavioral)	87
TOTAL	**146**

Leticia Sierra

CPA, MAcc
Supervisor, CBIZ
Assurance Services

LETICIA.SIERRA@CBIZ.COM

Leticia Sierra is a supervisor in CBIZ's Assurance Division. She has over five years of experience providing accounting and auditing services for local governments, employee benefit plans, nonprofits and private businesses in a variety of industries.

Leticia is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, along with the preparation of financial statements. She is client service driven and is always willing to assist with auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Partial Listing of Clients

- City of Miami Firefighters and Police Officers Retirement Trust
- City of Hallandale Beach
- Delray Beach Community Redevelopment Agency
- City of Homestead
- City of West Palm Beach
- City of Boynton Beach
- Village of Palmetto Bay

CPE Hours (three years)

CPE Type	Hours
Government	75
Ethics	15
Other (Accounting, Auditing, Technical, and Behavioral)	15
TOTAL	105

Expertise

- Financial Audits
- Employee Benefit Plans
- Federal Single Audits
- Florida Single Audits
- Special Districts

Industry Experience

- Local Governments
- Government Pension Plans
- Employee Benefit Plans
- Nonprofit Organizations

Education

- Bachelor of Business Administration (BBA) in Finance – Florida Atlantic University
- Master of Accounting (MAcc) – Nova Southeastern University

Continuing Professional Education

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

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

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

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

Tab 3: Audit Approach

Technical Audit Approach

Our Audit Approach & Philosophy

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance. We confirm our agreement to meet all minimum requirements outlined in this Request for Proposals and the Scope of Services.

We Aim for a **Partnership** that Exceeds the Audit				
Enhanced Internal Controls & Efficiencies	Stronger Financial Operations	Valuable Operating Solutions & Ideas	Best Practice Benchmarks	A Resource that is Always Available to You

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

Audit Methodology

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

Phase 1: Strategic Planning	Obtain an Understanding of the City	Evaluate Internal Controls	Information Technology Review	Develop Audit Plan and Strategies; Risk Assessment	Prepare Audit Programs
Phase 2: Execution of Audit Plan	Perform Test of Internal Controls (as applicable)	Perform Tests of Account Balances	Test Compliance with Laws, Rules, Regulators, and Contracts		
Phase 3: Evaluation of Audit Results	Documentation Reviewed by Managing Director and Quality Control Department	Auditor's Conclusions Documented	Preliminary Discussion with Management of Audit Findings (as applicable)		
Phase 4: Reporting	Prepare Auditor's Reports	Review of the Draft Financial Statements/ACFR	Discuss Final Results with Management in Exit Conference	Presentation to the City Commission	

Phase I: Strategic Planning

Procedures for Internal Control

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

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

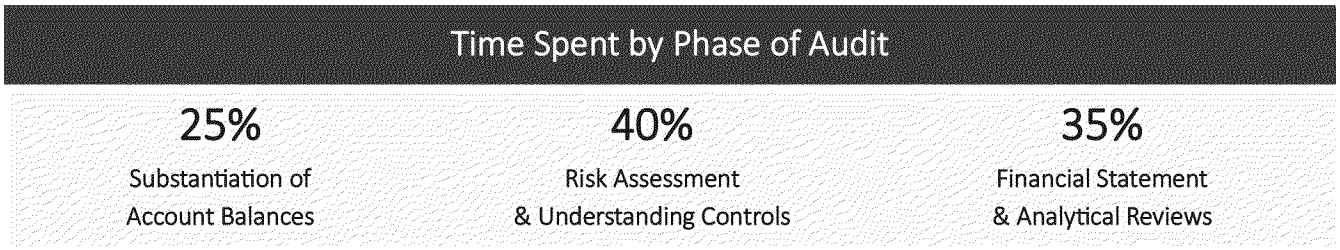
Risk-Based Audit Technologies

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

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

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.



Specific Fraud Investigative Techniques

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

Single Audits

We leverage our training and experiences across CBIZ to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work in the past three years and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

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

Phase II: Execution of Audit Plan

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

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

Proposed Segmentation & Level of Staff

Segment	Managing Directors, & Quality Control Directors	Senior Managers & Managers	Supervisors	Senior & Staff	Total
Phase 1: Strategic Planning	10	15	30	35	90
Phase 2: Execution of Audit Plan	10	15	25	65	115
Phase 3: Evaluation of Audit Results	10	25	30	35	100
Phase 4: Reporting	10	25	15	0	50
Total Hours	40	80	100	135	355

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

Sample Size & Extent of Statistical Sampling

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

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

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

Information Technology Audit Techniques

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

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

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

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

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports

- Extracting pre-determined sample items from reports for testing
- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information and footing report
- Searching for anomalies
- Searching for related party transactions
- Searching disbursements for selected vendors
- Journal Entries Testing

Secure Data Request & Collection Procedure (Use of EDP Software)

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

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

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

Analytical Procedures

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

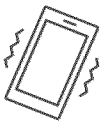
Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

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

Laws, Regulations, & Compliance Tests

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

Communication & Planning



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

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

Phase III: Evaluation of Audit Results

This phase includes a review of all audit documentation by the managing directors to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

CBIZ will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

Phase IV: Reporting

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures. Upon receipt of the draft Annual Comprehensive Financial Report (ACFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit managing director and/or audit director will be available to present the audit report in person.

Exit Conference

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

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

Management Letter

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

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

Management Letter Adds Value **Beyond** the Financial Audit		
• Internal Controls Suggestions • Operational Suggestions	• Cost vs. Benefit Evaluations • Identify Areas for Efficiencies	• Workable Solutions • Collaborative Process

Our Commitment

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

What You Can Expect			
• Understanding Your Organization • Risk Assessment • Testing Internal Controls as Applicable	• Operational & Technology Efficiencies • Best Practices	• Tax Compliance • Implementation of New Accounting Standards	• Year-round Communications with Management • Communications with Your Governance

Audit Project Timeline

We are committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the City. We are available to begin the audit as soon as notification of the award has been issued. We are ready and fully capable of commencing work with minimal notice, ensuring a swift and efficient start to the project. Each of the following will be completed as stipulated by the RFP:

	Audit Project Timeline	
	Task	**Estimated Completion**
Ongoing Communication	Detailed Audit Plan	August
	Interim Work	September
	Fieldwork	December – February
	Draft Reports	February
	Date Final Report is Due	March
	Timely and proactive communication of developments to management and governance	Ongoing

Tab 4: Pricing

All-Inclusive Maximum Price

Our fee for these services will be based on the actual time spent at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your engagement. The financial audit fee is as follows.

Services	FY2026	FY2027	FY2028	FY2029	FY2030
Audit of the Basic Financial Statements (including preparation of financial statements)	$59,000	$60,700	$62,500	$64,400	$66,400
Single Audit — Cost per Major Program, if applicable	$4,000	$4,000	$4,000	$4,000	$4,000
Less: Discount if City Elects to Prepare Financial Statements In-House	$(5,000)	$(5,000)	$(5,000)	$(5,000)	$(5,000)

Rates for Additional Professional Services

The proposed fees are all inclusive. If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown below would be used. Such additional work shall be performed only upon a written agreement between the City and the Firm.

Staff Level	Hourly Rate
Managing Director / Director	$450
Senior Manager	$375
Manager	$295
Supervisor / Senior	$225
Staff	$175

**This proposal is provided for informational purposes only and shall not constitute an offer. The parties will not be bound to any agreement unless and until they review, approve, and execute a final engagement letter.*

Appendix A: Licenses

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

ONLINE SERVICES

Apply for a License
Verify a Licensee
View Food & Lodging Inspections
File a Complaint
Continuing Education Course Search
View Application Status
Find Exam Information
Unlicensed Activity Search
AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS

6:58:45 PM 2/27/2026

Licensee Information

Name:	**CBIZ CPAS P.C.** **(Primary Name)**
Main Address:	**730 3RD AVENUE** **11TH FLOOR** **NEW YORK New York 10017**
License Mailing:	**700 WEST 47TH STREET, SUITE 1100** **KANSAS CITY MO 64112**
County:	**OUT OF STATE**

License Information

License Type:	**FIRM**
Rank:	**CPA Firms**
License Number:	**AD63267**
Status:	**Current**
Licensure Date:	**02/20/2003**
Expires:	**12/31/2027**

Special Qualifications	Qualification Effective
Corporation	**02/20/2003**

Alternate Names

View Related License Information
View License Complaint

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

Detail by FEI/EIN Number

Foreign Profit Corporation
CBIZ CPAS P.C.

Filing Information

Document Number	F03000000092
FEI/EIN Number	43-1947695
Date Filed	01/08/2003
State	MO
Status	ACTIVE
Last Event	NAME CHANGE AMENDMENT
Event Date Filed	08/13/2024
Event Effective Date	NONE

Principal Address

730 3rd Avenue
11th Floor
New York, NY 10017

Changed: 02/20/2026

Mailing Address

700 W 47th St
Suite 1100
Kansas City, MO 64112

Changed: 02/20/2026

Registered Agent Name & Address

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301-2525

Name Changed: 08/22/2014

Address Changed: 08/22/2014

Officer/Director Detail

Name & Address

Title Director

Lilly, Jennifer
11100 Northeast 8th Street
Suite 400
Bellevue, WA 98004

Title Director, COO

Gragnani, Andrew
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director, President, CEO

Gluck, Jeffrey
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director

Cohen, Michael
340 Mount Kemble Avenue
2nd Floor
Morristown, NJ 07960

Title Director

Schlisselfeld, Abe
685 Third Ave
New York, NY 10017

Title Secretary

Mann Jr., William D.
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Languirand, Paul
One Citizens Plaza
9th Floor
Providence, RI 02903

Title Treasurer

Munsch, Christopher
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Larsen, Katina
700 W 47th St
Suite 1100
Kansas City, MO 64112

Title Director

Banerjee, Sougata
600 Anton Boulevard
Suite 1600
Costa Mesa, CA 92626

Title Director

Burton, Dana
140 Fountain Parway North
Suite 410
St Petersburg, FL 33716

Annual Reports

Report Year	Filed Date
2024	04/21/2024
2025	03/24/2025
2026	02/20/2026

Document Images

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01/14/2014 -- ANNUAL REPORT	View image in PDF format
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01/08/2003 -- Foreign Profit	View image in PDF format

Florida Department of State, Division of Corporations

Public File Listing

Click on the Firm Name to display publicly available information about the firm. Peer review documents will also be shown for firms that have had an accepted peer review and are in PCPS, EBPAQC, GAQC or firms that have voluntarily made their documents public.

Revise Search

Firm Name	Firm Number	City	State	Program	Centers
CBIZ CPAs P.C.	900010092459	Kansas City	MO	AICPA Peer Review Program	PCPS,EBPAQC,GAQC

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Privacy & Terms

PowerPass users must currently call or email Member Services to have courses added. Call 850-224-2727x1 or email msc@ficpa.org with the course(s) you would like to register for. We hope to have this resolved soon.

CBIZ, Inc

Contact Information

Referral Contact:

Shari Bellingham

Sbellingham@Cbizgl.Com

Phone:

561-994-5050

Fax:

561-241-0071

Address:

2255 Glades Rd Ste 321A

Boca Raton, FL 33431

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

CBIZ CPAs P.C.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

700 W 47th Street, Suite 1100

6 City, state, and ZIP code

Kansas City, MO 64112

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

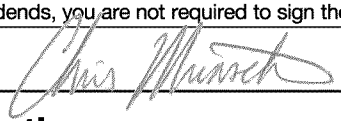
4	3	–	1	9	4	7	6	9	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person**  **Date** 8/23/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BRANDEN ASIS LOPEZ

Record Last Updated: 2026-02-20

Business Address

LOPEZ, BRANDEN ASIS
MIAMI, FL
US

Mailing Address

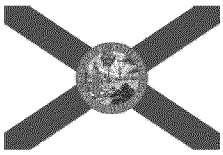
MIAMI, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC60276
CPE ID	CPE-237987A
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	RECIPROCAL
Issue Date	2023-10-27
Expiration Date	2026-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING



MOISES DAVID ARIZA

Record Last Updated: 2026-02-20

Business Address

ARIZA, MOISES DAVID
MIAMI, FL
US

Mailing Address

MIAMI, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC45440
CPE ID	CPE-296F3
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	EXAM
Issue Date	2012-12-21
Expiration Date	2027-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

SCOTT T MONTGOMERY

Record Last Updated: 2026-08-07

Business Address

MONTGOMERY, SCOTT T
BOYNTON BEACH, FL
US

Mailing Address

BOYNTON BEACH, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC0019857
CPE ID	CPE-29DE2
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	-
Issue Date	1988-06-22
Expiration Date	2027-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

LETICIA LOPEZ SIERRA

Record Last Updated: 2026-02-20

Business Address

SIERRA, LETICIA LOPEZ
HIALEAH, FL
US

Mailing Address

HIALEAH, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC55848
CPE ID	CPE-2741AA
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	EXAM
Issue Date	2020-08-25
Expiration Date	2027-12-31

Appendix B: Insurance

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/24/2025

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

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

PRODUCER	CONTACT NAME: Laura Weeks
CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: lweeks@cbiz.com

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
CBIZ, Inc. and Subsidiaries 5959 Rockside Woods Blvd North, Ste 600 Independence, OH 44131	INSURER A : National Fire Insurance Co. of Hartford	20478
	INSURER B : The Continental Insurance Company	35289
	INSURER C : American Casualty Company of Reading	20427
	INSURER D :	
	INSURER E :	
	INSURER F :	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			7034653540	09/30/2025	09/30/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY X PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE	$25,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$25,000,000
	DED RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			WC672461232	09/30/2025	09/30/2026	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N / A		WC672461246CA	09/30/2025	09/30/2026	E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000

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

CERTIFICATE HOLDER

For Informational Purposes Only

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

CBIZ Insurance Services, Inc.

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Client#: 2372 CBIZINC

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/28/2026

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

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PRODUCER	CONTACT NAME: Allison Andersen
CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: Allison.Andersen@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Illinois Union Insurance Co.	27960
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐	N / A					E.L. EACH ACCIDENT	$
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$
A	Technology/Cyber			G75528760001	06/01/2026	06/01/2027	$1,000,000 Each Claim & Aggregate	

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

CERTIFICATE HOLDER

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AUTHORIZED REPRESENTATIVE

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ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/24/2025

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PRODUCER	CONTACT NAME: Laura Weeks
CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: lweeks@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co. of Hartford	20478
INSURER B : The Continental Insurance Company	35289
INSURER C : American Casualty Company of Reading	20427
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

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	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY X PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE	$25,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$25,000,000
	DED RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC672461232	09/30/2025	09/30/2026	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N: N (Mandatory in NH)	N / A		WC672461246CA	09/30/2025	09/30/2026	E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

CERTIFICATE HOLDER

For Informational Purposes Only

CANCELLATION

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AUTHORIZED REPRESENTATIVE
CBIZ Insurance Services, Inc.

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Appendix C: Peer Review Report

weaver
Assurance · Tax · Advisory

Report on the Firm's System of Quality Control

September 22, 2023
To the Shareholders of Mayer Hoffman McCann P.C.
And the National Peer Review Committee

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Weaver and Tidwell, L.L.P.
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216
Main: 210.737.1042

Appendix D: Required Forms

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: CBIZ CPAs P.C. DATE: 8/19/26

ADDRESS: 201 East Kennedy Boulevard, Suite 1500 Tampa, FL 33602 PHONE: 813.397.4800

PROPOSER: _____ NAME: Branden Lopez
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 19th day of August, 2026, by Branden Lopez, who is personally known to me or has produced _____ as identification.

(SEAL)

Judith Chong
Notary Public – State of Florida

Judith Chong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

JUDITH CHONG
MY COMMISSION # HH 714897
EXPIRES: November 30, 2029

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Branden Lopez, Shareholder
(Print individual's name and title)

for: CBIZ CPAs P.C.
(Print name of entity submitting sworn statement)

at: 201 East Kennedy Boulevards, Suite 1500, tampa, FL 33602
(Business address)

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

43-1947695
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization** this 19th day of August, 2026, by Branden Lopez, who is personally known to me or has produced _____ as identification.

(SEAL)

Judith Chong
Notary Public – State of Florida

Judith Chong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

JUDITH CHONG
MY COMMISSION # HH 714897
EXPIRES: November 30, 2029

VII. NON-COLLUSION AFFADAVIT

STATE OF FLORIDA

COUNTY OF PINELLAS

I state that I Branden Lopez of CBIZ CPAs P.C.,
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. CBIZ CPAs P.C., its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: CBIZ CPAs P.C.

Signed By: [signature]

Print Name: Branden Lopez

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 19th day of August, 2026, by Branden Lopez, who is personally known to me or has produced _____ as identification.

(SEAL)

[signature]
Notary Public – State of Florida

Judith Chong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

JUDITH CHONG
MY COMMISSION # HH 714897
EXPIRES: November 30, 2029

PROPOSAL FOR AUDITING SERVICES

City of St. Pete Beach, Florida

Lauren Strope
Partner, Cherry Bekaert LLP
Partner, Cherry Bekaert Advisory LLC
P: 813.472.5749
E: lstrope@cbh.com

Brian Liffick
Partner, Cherry Bekaert LLP
Partner, Cherry Bekaert Advisory LLC
P: 321.430.7418
E: bliffick@cbh.com

401 East Jackson Street, Suite 1200, Tampa, FL 33602
cbh.com

Cherry Bekaert
Your Guide Forward

1. Table of contents providing a clear identification of the material by section and by page number.

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Introductory Items & Firm Background (Cont.)

2. Transmittal letter no more than 2 pages explaining why the firm believes itself to be best qualified.

August 19, 2026

John Taylor, Procurement Manager
City of St. Pete Beach, Florida
155 Corey Avenue
St. Pete Beach, Florida 33706

Dear John and Evaluation Committee Members:

Cherry Bekaert LLP (Cherry Bekaert or the Firm) thanks you for the opportunity to submit our proposal to serve City of St. Pete Beach (the City) by providing Auditing Services. It would be our pleasure to serve the City; as one of the largest government audit firms in Florida, we bring a deep understanding of your needs through service to many of your peers. We work with other muncipalities within Pinellas County and understand the value you place on efficient service delievery. With Cherry Bekaert, the City will benefit from:

- Perspective and operational knowledge gained by actively serving 240 government audit clients, including nearly 50 municipalities (3 within Pinellas County), counties, state agencies and other governmental organizations in Florida.
- Our approach to treating the City as a pinnacle client, receiving the highest level of professionals, service delivery and attention to deadlines as established in RFP.
- Technology solutions and process adaptations that facilitate collaboration, increase efficiency and improve the precision of our substantive audit procedures.
- The scalability and capabilities of a large firm paired with an extensive Florida presence and commitment to service.
- Auditors that have ample current and projected workload to focus on client service, providing for the ability to prioritize the needs and expectations of the City.

Commitment to the City

We are fully committed to developing a trusted, mutually beneficial relationship with the City. When you work with us, you will receive committed support from a Firm who invests the time to understand you and deliver value added audit and attestation services. We are committed to being a trusted advisor and your “go to” for questions and concerns as they arise.

Our client base and references demonstrate our long history of service and timeliness in meeting or exceeding client expectations. We regularly help Florida public sector clients:

- **Implement new Governmental Accounting Standards Board (GASB) Statements** and maintain compliance with new/changing guidance.
- Ensure **on-time and compliant report completion** by incorporating robust pre-planning, significant interim work, technology solutions and proven government auditing procedures, making our audit process **efficient and easy-to-navigate.**
- **Assess regulatory changes through year-round discussion**, offering expertise and sharing lessons learned through compelling thought leadership and custom Continuing Professional Education (CPE) offerings, such as our Annual Government Seminar.
- **Improve efficiency** through comprehensive service plans, flexible auditing strategies, integrated IT/technology specialists and direct access/knowledge of your financial reporting and billing systems.
- **Meet Government Finance Officers Association (GFOA) certificate program award criteria** through high-quality Annual Comprehensive Financial Reports.

Depth of Local & Industry Resources You Deserve

The City will have access to all of the resources of one of the largest CPA firms in the United States, while being served by a local team based in our Tampa and Orlando offices (Central Florida practice). Our team offers the City an unmatched depth of practical knowledge in the effective application of current standards. This includes the GASB, U.S. General Accounting Office's *Government Auditing Standards,* Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Auditor General of the State of Florida and the Florida Statutes.

Our audit programs and processes are tailored specifically to your needs, streamlined through years of experience with similar citites. Our approach is highly automated and focused on proper planning. And in addition to traditional audit and compliance services, we provide bond offerings, performance audits, agreed-upon procedures, internal control reviews, information technology reviews, cyber security reviews and strategic management services. Furthermore, our team has helped many public sector clients smoothly transition to a new auditor. With extensive experience serving authorities, utilities, municipalities and state agencies throughout the state of Florida, we offer a critical mass of government-experienced auditors and advisors and our Client Promise to build a mutually-beneficial relationship.

Simply put, we are ready to start day one to provide the City an adept look to its external audit and business issues. We strongly believe that only Cherry Bekaert brings the capacity, capability, commitment and experience to provide a positive auditor transition, without interrupting the City's daily operations or increasing costs.

Conclusion

We are committed to performing the work within the City's required time period. We believe this response provides appropriate detail about our approach and the team committed to serve you, but more importantly, it illustrates the unique ways in which the City will benefit from working with Cherry Bekaert. With your engagement team based in our Central Florida practice to serve you, paired with the deep bench strength of dedicated industry resources, we trust you will find Cherry Bekaert is your guide forward.

Thank you again for this opportunity. If you have questions about this proposal or require additional information, please feel free to contact us directly as authorized representatives of the Firm.

Sincerely,

Lauren Strope

Partner, Cherry Bekaert LLP

Partner, Cherry Bekaert Advisory LLC

P: 813.472.5749

E: lstrope@cbh.com

Brian Liffick

Partner, Cherry Bekaert LLP

Partner, Cherry Bekaert Advisory LLC

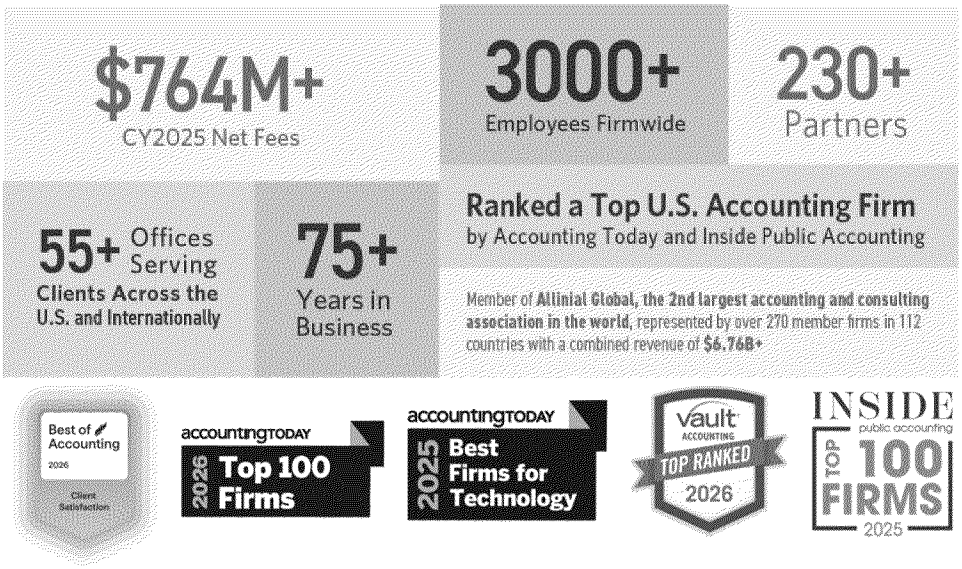
P: 321.430.7418

E: bliffick@cbh.com

3. Description and history of the make-up and composition of the firm.

About Cherry Bekaert

Ranked among the largest assurance, tax and advisory firms in the U.S., Cherry Bekaert provides guidance and support that helps our clients move forward to reach their organizational goals. “Cherry Bekaert” is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert Advisory LLC is not a licensed CPA firm. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide business advisory and non-attest services spanning the areas of transaction advisory, risk and accounting advisory, digital solutions, cybersecurity and tax. We exercise a deliberate curiosity to know our clients’ industries and work collaboratively to create shared success. For more details, visit cbh.com/disclosure.



For more than 75 years, clients have relied on Cherry Bekaert to guide them forward. We provide digitally-driven, industry-aligned advisory, assurance and tax services, leveraging practical knowledge and proven experience to help clients meet their financial, operational, regulatory and strategic goals and objectives. With multidisciplinary industry practices, Cherry Bekaert offers the full range of accounting and advisory services you would expect from a Big 4 firm, tailored to privately- or publicly-held middle-market companies, Not-for-Profits and local, state and quasi-governmental organizations. **Clients choose us because we understand their unique challenges and growth opportunities, and afford them with the depth of knowledge, resources, experience and dedication to service they need.**

Headquartered in Raleigh, North Carolina, Cherry Bekaert serves clients across industries in all 50 U.S. states and internationally. With more than 3,000 associates and 55+ offices nationally, we have the depth of experience and specialized talent to address any financial situation and offer the highest caliber of personal attention, responsiveness and accessibility that our clients expect and deserve. Our experienced professionals know how to apply the best practices of accounting and business to the City and can offer guidance through rapid growth and times of accelerated change. Let us be ***Your Guide Forward*** by delivering on our commitments to superior client service through:

Attention to Detail and Quality

Outstanding service qualifications amplified by our commitment to prioritize your business and provide practical and timely support

Efficient, Business-Practical Guidance

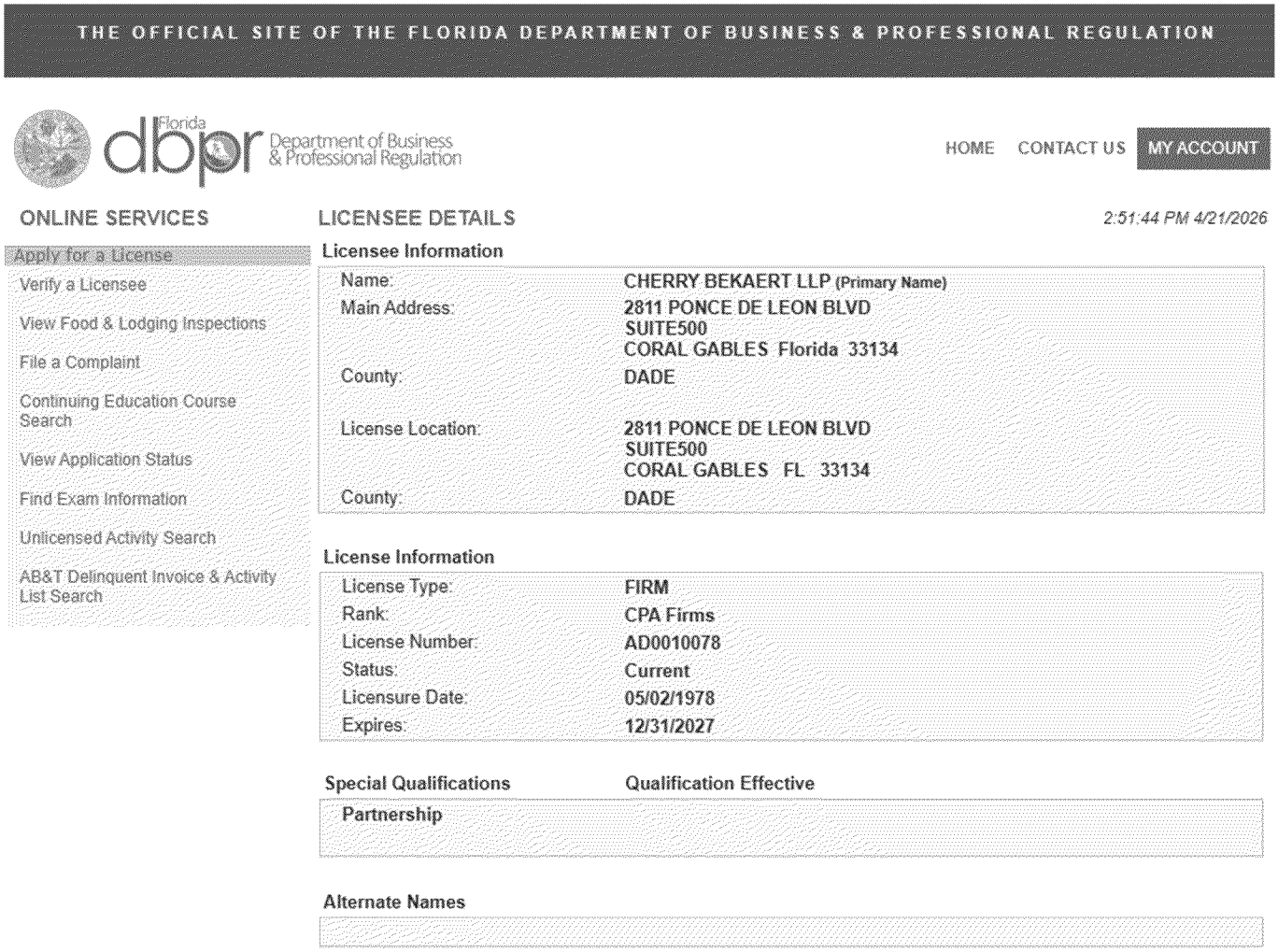
High levels of senior level involvement, continuity of service professionals and industry-focused consultation on a year-round basis

Value-Driven Relationships

Streamlined, focused attention on your strategic, operational and financial objectives

Florida License

Cherry Bekaert is currently licensed under Section 473.3101, Florida Statutes. The Florida license number issued by the Florida Department of Business & Professional Regulation is AD0010078.



THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Florida dbpr Department of Business & Professional Regulation

HOME CONTACT US MY ACCOUNT

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- File a Complaint
- Continuing Education Course Search
- View Application Status
- Find Exam Information
- Unlicensed Activity Search
- AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS

2:51:44 PM 4/21/2026

Licensee Information

Name:	CHERRY BEKAERT LLP (Primary Name)
Main Address:	2811 PONCE DE LEON BLVD SUITE500 CORAL GABLES Florida 33134
County:	DADE
License Location:	2811 PONCE DE LEON BLVD SUITE500 CORAL GABLES FL 33134
County:	DADE

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD0010078
Status:	Current
Licensure Date:	05/02/1978
Expires:	12/31/2027

Special Qualifications	Qualification Effective
Partnership	

Alternate Names

Memberships & Relevant Involvement

Cherry Bekaert is a member of the AICPA's Center for Audit Quality (CAQ), as well as the Private Companies Practice Section (PCPS), Employee Benefit Plan Audit Quality Center (EBPAQC), and Governmental Audit Quality Center (GAQC).

Your proposed team members are significantly involved as board members, committee members and specialists in various organizations including the AICPA, FICPA, GFOA, FGFOA and FSFOA. Additionally, many of our professionals are/have been registered as GFOA reviewers. Our partners, directors and managers Firm-wide participate on quality inspections and numerous technical committees including GFOA committees, AICPA State and Local Government Expert Panel, AICPA Governmental Accounting and Auditing Update Conference, and FICPA committees. Additionally, Cherry Bekaert is a member of the FICPA's 100% program, in which all eligible staff are members of the FICPA.

Independence

Cherry Bekaert is independent of the City, in accordance with the Code of Professional Ethics of the AICPA, and will comply with all Federal, State and Local laws and regulations in the performance of this engagement. Our client independence is verified annually and monitored by our in-house counsel and our professional practices group during the annual evaluation of continuance of client relationships.

Furthermore, we are not aware of any existing or potential relationships between Cherry Bekaert and the City or its employees that could impair our independence and objectivity. Prior to entering into an engagement for any professional services, including advisory services, we evaluate the implications of any proposed services to an attest client will have on independence, in fact and in appearance. In addition, all professional staff assigned to your engagement must reaffirm their independence prior to the conclusion of the engagement. We communicate to our clients all conclusions with respect to the independence at the beginning and end of each engagement.

Should the City engage us to perform audit services, we will always establish strict guidelines for what the firm can and cannot do under the applicable independence rules that apply to the industry and service; however, in most cases we are able to provide the level of service desired by our clients while maintaining strict independence.

4. Location of the office from which the audit will be conducted and number of personnel in that office who would be working on the audit.

The engagement will be served out of our Central Florida practice, with offices in Tampa and Orlando.

Tampa	Orlando
401 E Jackson St, Ste 1200, Tampa, FL 33602	300 S. Orange Avenue, Ste 1000 Orlando, FL 32801

Overall, we anticipate providing 1 partner, 1 director, 1 senior manager, and 1-3 senior associates/associates on a full-time basis, as well as 1 partner (concurring reviewer) and 1 manager (IT audit) on a part-time basis, to complete the City's audit.

Experience & Expertise

1. Relevant government auditing experience of firm.

Public Sector Experience

Government and public sector organizations are in an environment of accelerated change and greater expectations from the constituents they serve. From fluctuating budgets, new program demands, increasingly complex compliance restrictions, political uncertainty, economic changes, and the public need for greater access to services, we understand the distinct challenges state and local governments face.

Cherry Bekaert's Government & Public Sector (GPS) team has a deep understanding of the complex challenges state and local governments face, and we focus on the areas of highest need to help improve the transparency, efficiency and effectiveness of government. With extensive knowledge of the methods and techniques applicable to government auditing, we are one of the largest providers in the state and local audit and accounting space, serving clients around the nation; **we provide targeted, risk-based, effective government auditing and assurance services to 240 municipalities, counties, public authorities/boards, school districts, and state agencies, ranging in size from $2 million to $9 billion.** Providing contract amounts for every client would be too voluminous to include - our government audit engagements typically range in value from approximately $30,000 to $2 million annually, depending on the client, size, and complexity.

Using a digital approach with data-driven practices, we increase audit efficiency and enable government managers and leaders to better focus on delivering results to constituents. The experience gained through service to such a wide breadth and depth of public sector organizations provides us with invaluable insight into the issues and stresses impacting the City.

In the current environment, it is critical to have the right government accountant providing the proper technical guidance, reducing the demands on government staff and allowing entities to focus on their constituents. Many Cherry Bekaert team members have worked in government, helping us to better understand what you are trying to achieve and the obstacles and opportunities that may exist within your organization. Our professionals have held key positions for the American Institute of Certified Public Accountants (AICPA) and state and local committees. They attend and teach at conferences hosted by the Government Finance Officer Association (GFOA), the Association for School Business Officials (ASBO), the Association of Government Accountants (AGA), the American Association of Airport Executives (AAAE) and the Airports Council International (ACI).

Addressing New Accounting, Reporting, Compliance, and Audit Requirements

Over the years, we have assisted our clients with GASB pronouncement implementation, providing research and advice to resolve many complex accounting issues, including:

- Updating and enhancing financial reporting, including the Management's Discussion and Analysis, budgetary comparison information and the proprietary fund statement of revenues, expenses, and changes in net position, under GASB 103, *Financial Reporting Model Improvements*
- Assisting with analysis of the accounting and reporting aspects of compensated absences (GASB 101)
- Assisting with analysis of the accounting and reporting aspects of subscription-based technology agreements (GASB 96)
- Assisting with analysis of the accounting and reporting aspects of public-public or public-private partnerships (GASB 94)
- Assisting with analysis of the accounting and reporting aspects of lease and SBITA accounting (GASB 87 and 96)
- Assisting with analysis of the reporting aspects of fiduciary activities (GASB 84)
- Assisting with analysis and implementation of the accounting and reporting aspects for pensions (GASB 67 and 68) and other postemployment benefits (GASB 74 and 75)
- Providing assistance interpreting the fair value measurement and disclosure requirements under GASB 72 and the guidance for certain external investments pools and participants under GASB 79

We typically meet with our clients during engagement planning and throughout fieldwork to discuss new pronouncements and issues surrounding implementation. We are very proactive in follow-up communication to derive appropriate solutions in the planning stages. Our knowledge of GASB requirements is complemented by our willingness to invest necessary time and resources, including appropriate consultation.

Cherry Bekaert also provided a professional from our government team to serve on a two-year GASB fellow program rotation, working with GASB on technical matters. As a GASB fellow, Scott Anderson, a Partner from our GPS audit practice, was on the forefront of evolving standards currently contemplated. Scott's involvement provides unique insights we can share with our clients. He finished his rotation and returned to the Firm in August 2022.

Your engagement team offers an unmatched depth of knowledge in current GASB requirements, as well as future reporting standards such as:

- GASB #103 - Financial Reporting Model Improvements
- GASB #104 - Disclosure of Certain Capital Assets
- GASB #105 - Subsequent Events

"Cherry Bekaert is the industry leader in public sector attest engagements. Their engagement teams are experienced and well versed in GASB standards. They work collaboratively with us throughout the year. We prefer to early implement as much as possible, and they are always up to speed and ready to work with us during the implementation."
- David Goddu, Controller of City of St. Petersburg - Community Redevelopment Areas

New standards can have a significant impact on your organization's reporting, so we offer assistance in many areas, including:

- General diagnostic discussion with management
- Consultation and interpretive guidance, including GASB interpretations
- Checklists and other tools for compliance
- Assistance in identifying additional reports and data needed
- Review of your management's policies and practices applicable to specific pronouncements

Single Audits under Uniform Guidance

Our Firm has a rich heritage as a public accountant for grant-funded nonprofits and governmental entities, assessing organizations' compliance, expenditure and fiscal stewardship. Between 2020 and 2025, our assurance practice performed compliance audits **over 9,500 major programs totaling $26.9B in federal funding,** with significant experience in the following federal agencies' grant programs:

Federal Department / Program or Cluster (Major Programs Audited)	
▸ Department of Education (1,900+) / Student Financial Assistance (617)	▸ Department of the Treasury, COVID-19 Relief and Recovery Funding (900+)
▸ Department of Health and Human Services (1,800+) / Medicaid Cluster (277), Head Start Cluster (192)	▸ Department of Agriculture (700+)
▸ Department of Transportation (1,500+) / Federal Transit Cluster (719), Highway Planning and Construction Cluster (207)	▸ Department of Labor (350+)
▸ Department of Housing and Urban Development (1,000+)	▸ National Science Foundation (210+)
	▸ Department of Homeland Security (220+)
	▸ Department of Justice (100+)
	▸ National Aeronautics and Space Administration (100+)

** Includes fiscal years up to and including December 31, 2025, and audit reports by firms acquired by Cherry Bekaert between 2023 and 2025.*

We often communicate with federal and state agencies during our planning process to ensure we have the most recent regulatory requirements and to ensure we are familiar with any communications or monitoring that have been conducted in association with our clients that may influence the extent and nature of our procedures. We will perform the required Single Audit procedures in accordance with the Uniform Guidance. For major programs, we will test the accounting and administrative internal control systems in place over your federal and state programs. We will also test all major programs for compliance with specific and general grant requirements.

Florida State Single Audit Experience

A large percentage of our public sector clients receive state financial assistance and require audits to be performed in accordance with the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General, affording with significant experience with the following Agencies and their grant programs:

State Department / Agency	
▸ Executive Office of the Governor	▸ Department of Transportation
▸ Department of Environmental Protection	▸ Department of Children and Families
▸ Florida Housing Finance Corporation	▸ Department of Law Enforcement
▸ Department of Education and Commissioner of Education	▸ Department of Elder Affairs
	▸ Department of Juvenile Justice

Working with 50+ government entities in the state of Florida, we offer the City an unmatched depth of practical knowledge in the effective application of current standards. W**e have served the Florida public sector since the 1970s**, including many counties, cities, special districts, and school districts throughout the state, including significant experience testing compliance with the following:

- Sections 29.008 and 29.0085
- Section 218.415
- Sections 11.45, 215.97, 218.39, 218.391
- Financial tests required by the Florida Department of Environmental Protection - Tangible Net Worth Regarding Landfill Closure and Post-Closure Care Costs

Thought Leadership

The field of governmental accounting and financial management is dynamic for both you and your external auditors. Pronouncements from the following bodies all have significant impact on this sector:

- GASB (altering internal accounting and external reporting)
- AICPA (modifying audit standards and procedures)
- OMB (creating new compliance demands associated with the expenditure of Federal funds)

We consider the training of our professionals to be extremely important to best meet the evolving needs of our profession and provide the highest quality of service to our clients. Furthermore, we are dedicated to the continuing education of our clients and the greater Public Sector community. We offer webinars (http://www.cbh.com/events/) and seminars throughout the year, including the local chapters of the GFOA. It is this commitment to education and leadership of the public sector that has set us apart from other firms. Our professionals teach for the AICPA, GFOA and various other state and local government organizations.

Additionally, our professionals regularly produce focused Insights and host an annual seminar to help keep our governmental clients up to date on vital business and financial information.

Florida Public Sector Experience

We have proudly provided a wide range of assurance and advisory services to the following Florida public sector organizations:

- ATU 1577
- ATU Local 1596 Pension Plan
- Boynton Beach General Employee's Retirement System
- Brevard County
- Broward County Public Schools
- Broward Metropolitan Planning Organization
- CareerSource Broward
- Central Florida Regional Transportation Authority
- Central Florida Tourism Oversight District
- Charlotte County
- Charlotte County Airport Authority
- City of Bay Lake
- City of Clearwater
- City of Fort Myers
- City of Hallandale Beach
- City of Lake Buena Vista
- City of Pinellas Park
- City of St. Petersburg
- City of Vero Beach
- Clermont Firefighters' Retirement Plan
- Clermont Police Officers' Retirement Plan
- Collier County District School Board
- Duval County Public Schools
- Enterprise Florida, Inc.
- Escambia County School District
- Florida Agency for Health Care Administration (AHCA)
- Florida Development Finance Corporation (FDFC)
- Florida Opportunity Fund, Inc.
- HART (Hillsborough Transit Authority)
- Herons Glen Recreation District
- Hillsborough County
- International Drive Master Transit and Improvement District
- Jacksonville Transportation Authority
- Juvenile Welfare Board of Pinellas County
- Martin County School Board
- Miami-Dade Aviation Department
- Miami-Dade Transit
- Ocala PD
- Orange County (including Health Facilities Authority, Library District and Public Schools)
- Palm Beach Gardens Police Pension Fund
- Pasco County
- Pinellas County Metropolitan Planning Organization
- Pinellas Suncoast Transit Authority
- Retirement System For General Employees
- Sarasota County School Board
- Sarasota Firefighters' Insurance Trust Fund
- School District of Indian River County
- School District of Manatee County
- South Central Educational Risk Management Program
- Space Florida
- St. Johns County Airport Authority
- St. John's County School District
- St. Lucie County District School Board
- Sunrise Firefighters' Retirement Plan
- Tampa Bay Estuary Program
- Tampa Bay Regional Planning Council
- Village of Wellington
- Volusia County Schools

Additional Firmwide Government Audit Clients

In addition to our Florida public sector experience above, following is a detailed list of **current firmwide government audit clients**. Each of these clients generally require Single Audits and Annual Comprehensive Financial Reports, and cities/counties typically include component units.

Cities and Towns		
City of Bowling Green, KY	City of Jeffersontown, KY	Town of Apex, NC
City of Asheville, NC	City of Newport News, VA	Town of Cary, NC
City of Bay Lake, FL	City of Palos Heights, IL	Town of Fuquay-Varina, NC
City of Charlotte, NC	City of Palos Hills, IL	Town of Holly Springs, NC
City of Chesapeake, VA	City of Raleigh, NC	Town of Mooresville, NC

- City of Danville, KY
- City of Durham, NC
- City of Frankfort, KY
- City of Greenville, NC
- City of Hampton, VA
- City of Harlem, GA
- City of High Point, NC
- City of Reidsville, NC
- City of Richmond, KY
- City of Simpsonville, KY
- City of Suffolk, VA
- City of Virginia Beach, VA
- City of Winston-Salem, NC
- Deerfield Township, OH
- Town of Morrisville, NC
- Town of Robersonville, NC
- Town of Rolesville, NC
- Town of Spring Lake, NC
- Town of Wake Forest, NC
- West Chester Township, OH

Counties

- Columbia County, GA
- County of Chesterfield, VA
- County of Henrico, VA
- County of Prince William, VA
- Cumberland County, NC
- Durham County, NC
- Fairfax County, VA
- Forsyth County, NC
- Guildford County, NC
- Henderson County, NC
- James City County, VA
- Loudoun County, VA
- Mecklenburg County, NC
- New Hanover County, NC
- Randolph County, NC
- Shelby County, TN
- Union County, NC

School Boards

- City of Chesapeake Public Schools, VA
- City of Richmond Public Schools, VA
- Henrico County Public Schools, VA
- Homer Community Consolidated SD 33C, IL
- LaGrange School District 102, IL
- Loudoun County Public Schools, VA
- Newport News Public Schools, VA
- Palos Community SD 118, IL
- Prince William County School Activity Funds, VA
- Rutherford Collegiate Prep, TN
- School District 146, IL
- Williamsburg-James City County Public Schools, VA

Authorities, Boards & Commissions

- Atlantic Park Community Development Authority, VA
- Bluegrass State Skills Corporation, KY
- Cagle Terrace Corporation, TN
- Central Pines Regional Council, NC
- Centralina Regional Council, NC
- Chattanooga Housing Authority, TN
- Chesapeake Bay Bridge Tunnel, VA
- City of Chesapeake Economic Development Authority, VA
- City of Fairfax Economic Development Authority, VA
- Deerfield Township (Storm Water District), OH
- Durham County Volunteer Fire Departments, NC
- Housing Authority Of Charlestown, IN
- Illinois Sports Facilities Authority, IL
- Kentucky Horse Racing and Gaming Corporation
- Kentucky Economic Development Finance Authority
- Knoxville Community Development Corporation, TN
- LaGrange Highlands Sanitary District, IL
- Lexington Convention & Visitors Bureau, KY
- Lexington Public Library, KY
- Loudoun County Economic Development Authority, VA
- Louisville Convention & Visitors Bureau, KY
- Owen Electric Cooperative, KY
- Orland Fire Protection District, IL
- Peninsula Airport Commission, VA
- Piedmont Municipal Power Agency, SC
- Pitt-Greenville Convention and Visitors Authority, NC
- Public Library Of Charlotte And Mecklenburg County, NC
- Raleigh-Durham Airport Authority, NC
- Randolph County Tourism Dev. Authority, NC
- Richmond Metropolitan Transportation Authority, VA
- Richmond Water, Gas & Sewerage Works, KY
- River Ridge Development Authority, IN

- Eastern Virginia Regional Industrial Facility Authority, VA
- Enterprise Florida, Inc.
- Evansville Housing Authority, IN
- Fayetteville-Cumberland Economic Development Corporation, NC
- Fort Wayne-Allen County Airport Authority, IN
- Greater Raleigh Convention & Visitors Bureau, NC
- Greenville Utilities Commission, NC
- Hampton Roads Sanitation District, VA
- Henderson County Tourism Dev. Authority, NC
- Mecklenburg Emergency Medical Services Agency, NC
- Metropolitan Development and Housing Agency, TN
- Metropolitan Sewerage District Of Buncombe Co., NC
- Montgomery Village Corporation, TN
- New Lenox Community Park District, IL
- North Carolina Education Lottery
- New Hanover County Airport Authority, NC
- Norfolk Airport Authority
- North Carolina Turnpike Authority
- Sheppard Memorial Library, NC
- South Kentucky Rural Electric Cooperative, KY
- South Palos Township Sanitary District, IL
- Southeastern Public Service Authority, VA
- Deerfield Township (Storm Water District), OH
- Lexington Convention & Visitors Bureau, KY
- Virginia Investment Pool Trust Fund, VA
- Western Tidewater Water Authority, VA

Government Pension/OPEB/Investment Pool Plan Clients

- ATU Local 1596 Pension Plan
- Arlington County - Employees' Retirement Systems
- Boynton Beach General Employee's Retirement System
- Charlotte Fire Fighters Retirement System, NC
- City of Clearwater Employees' Pension Plan, FL
- City of Clearwater Firefighters' Relief and Pension Plan, FL
- City of Clearwater Police Supplemental Pension Plan, FL
- City of Clearwater Firefighters' Supplemental Pension Plan, FL
- City of Palos Heights Police Pension Fund
- City of Pinellas Park General Employees' Retirement Plan, FL
- City of Pinellas Park Police Officers' Retirement Plan, FL
- City of Pinellas Park Firefighters' Retirement Plan, FL
- City of Roanoke Pension Plan
- City of St. Petersburg Employees' Retirement System, FL
- City of St. Petersburg Firefighters' Retirement System, FL
- City of St. Petersburg Police Officers' Retirement System, FL
- City of Palos Heights Police Pension Fund, IL
- Clermont Firefighters' Retirement Plan
- Clermont Police Officers' Retirement Plan
- Ohio Chamber Health Benefit Plan
- Educational Employees' Supplemental Retirement System of Fairfax County, VA
- Employee's Retirement System of Fairfax County, VA
- Fulton Dekalb Hospital Authority Employees Retirement Plan, GA
- Hampton Employees Retirement System, VA
- Newport News Employee Retirement Fund, VA
- Police Officers Retirement System of Fairfax County, VA
- Orland Fire Protection District Fire Pension Fund, IL
- Orland Fire Protection District Retiree Health Insurance Fund, IL
- Palm Beach Gardens Police Pension Fund
- Retirement System for the General Employees of the Utility Board of the City of Key West, FL
- Richmond Retirement System, VA
- Sarasota Firefighters Insurance Trust Fund, FL
- Shelby County Retirement System, TN
- Shelby County OPEB Trust Fund, TN
- Sunrise Firefighters' Retirement Plan
- Virginia Investment Pool Trust Fund
- Visionary Schools Trust
- Uniformed Retirement System of Fairfax County, VA

2. Description of Proposer's experience in preparing governmental financial statements, and in providing assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting.

The GFOA Certificate of Achievement for Excellence in Financial Reporting is highly recognized as the epitome of financial accountability and quality reporting. As a Firm, nearly 60 of our government audit clients have received and continue to receive this recognition, with several of our partners/directors participating in the program as certificate reviewers.

As with all of our GFOA submitting entities, we will assist you in any way necessary to help you continue to receive this award every year. Before issuance of our audit reports, we will review the City's Annual Comprehensive Financial Report in comparison to our Firm's standard governmental reporting checklist and the current GFOA reporting checklist to help ensure that the Annual Report is in compliance with the certificate program requirements. We will also review any comments received from the GFOA from the most recent submission to ensure all matters are addressed appropriately.

Cherry Bekaert has helped the following **current** clients maintain or achieve the GFOA Certificate of Achievement for Excellence in Financial Reporting

Counties		
Charlotte County	Forsyth County	New Hanover County
Chesterfield County	Guildford County	Randolph County
Hillsborough County	Henderson County	Shelby County
Prince William County	James City County	Union County
Cumberland County	Loudoun County	
Fairfax County	Mecklenburg County	

Municipalities		
City of Bowling Green	City of Newport News	Town of Apex
City of Asheville	City of Palos Heights	Town of Cary
City of Charlotte	City of Palos Hills	Town of Fuquay-Varina
City of Chesapeake	City of Pinellas Park	Town of Holly Springs
City of Clearwater	City of Raleigh	Town of Mooresville
City of Durham	City of Reidsville	Town of Morrisville
City of Greenville	City of St. Petersburg	Town of Wake Forest
City of Hampton	City of Suffolk	Deerfield Township
City of High Point	City of Virginia Beach	West Chester Township

Other	
Raleigh-Durham Airport Authority	Hampton Roads Sanitation District
Miami-Dade Dept. of Transportation & Public Works	Metropolitan Sewerage District Of Buncombe Co.
Miami-Dade Dept. of Aviation	HART (Hillsborough Transit Authority)
New Lenox Community Park District	Jacksonville Transportation Authority
Orland Fire Protection District	North Carolina Turnpike Authority
School District 146	Greenville Utilities Commission
Palos Community Consolidated District 118	Juvenile Welfare Board of Pinellas County

3. Not less than three (3) and no more than five (5) Florida Municipal references for which the firm has performed similar work.

The best indicator of our ability to serve clients in a professional yet personalized manner is the outstanding reference provided by our clients. Provided are some of our references served by members of your engagement team. We can provide additional references if needed. We encourage you to call any of the individuals listed and ask them about our services and experience.

City of Pinellas Park, FL

Joy Yeates, Assistant Finance Administrator

P: 727.369.0623

E: jyeates@pinellas-park.com

Services: External Audit Services including ACFR, Separate audits of three (3) pension plans, Audit of the CRA, Federal and State Single Audits (when necessary)

City of St. Petersburg, FL

Erika Langhans, CFO/Finance Director

P: 727.892.5652

E: Erika.Langhans@stpete.org

Services: External Audit Services including ACFR (including pension plans), Audit of the CRA, Federal and State Single Audits, Special Reports (EMS)

City of Clearwater, FL

Monica D. Mitchell, Assistant Finance Director

P: 737.444.8502

E: Monica.Mitchell@myclearwater.com

Services: External Audit Services including ACFR (including pension plans), Audit of the CRA, Federal and State Single Audits, Special Reports (EMS)

City of Vero Beach, FL

Lisa Burnham, Finance Director

P: 772.978.4772

E: LBurnham@covb.org

Services: Financial and compliance audits, Federal/State Single Audits, Financial Statement preparation

City of Lake Buena Vista, FL

Randy Singh, Chief Financial Officer

P: 407.666.7464

E: R.singh@cityoflakebuenavistafl.gov

Services: Financial audit, financial statement preparation

4. Copy of the firm's most recent external peer review reports and a description of the firm's peer review/quality control process.

Quality Control

We strive to provide the highest possible quality of service to our clients, to meet our obligations to the public, and to conform to the standards of our profession. To meet these goals, we adhere to policies and procedures that provide reasonable assurance that we complete every audit, accounting and management advisory services engagement in accordance with the high standards of the public, our Firm, and most importantly, our clients.

It is Firm policy that all engagements be properly planned, performed, supervised, reviewed, documented and reported upon in accordance with the requirements of professional standards, regulatory authorities and the Firm.

We continuously monitor our quality control system and inspect it annually to ensure that our policies and procedures are designed suitably and applied effectively throughout service delivery. The Firm engages in a number of measures to help ensure the quality of our work: external peer reviews, annual internal inspections performed by subject matter leaders independent of the engagement team, and multiple engagement-specific quality control procedures.

From a deliverables standpoint, we also employ the following quality control procedures:

- **Work Paper Review** - all client work papers are reviewed by at least one individual at a level higher than the preparer.
- **Deliverable Review** – deliverables are reviewed by another individual at the same level or one level higher than the preparer, and then by a Partner or Managing Director.
- **Frequent Partner and Manager Interaction** - our partners and managers are heavily involved in all engagements. This allows the leaders of our Firm, who are also leaders in the audit and management consulting field, to monitor the quality of all work.

All deliverables are reviewed against the minimum acceptance criteria agreed to with our clients.

Peer Review

Cherry Bekaert has passed, without exception, 16 consecutive peer reviews conducted under the auspices of the AICPA. A copy of our most recent peer review report as well as the acceptance letter from the AICPA are included below. The review included governmental engagements for which Single Audit and Government Auditing Standards apply.

The Firm is a member of the AICPA's SEC Practice Section and Private Companies Practice Section (PCPS) of the Division for CPA Firms and practices under the AICPA-recognized quality control program. Selected Firm professionals are approved by the AICPA to perform peer review, quality assurance review and consulting review of other CPA firms' quality assurance programs. Firm leaders and partners in charge of industry practice areas maintain vital links to policy-making bodies in public accounting. Our personnel committee assignments and industry associations include (but are not limited to):

- Accounting Standards Executive Committee
- AICPA Professional Ethics Committee
- AICPA Auditing Standards Organization
- AICPA Accounting and Review Services Committee
- AICPA Technical Issues Committee, Private Companies Practice Section
- AICPA Tax Division and its Individual Taxation Subcommittee
- AICPA SEC Practice Section Executive Committee
- AICPA Accounting Practice Committee

EISNERAMPER

EisnerAmper LLP
8550 United Plaza Blvd.
Suite 1001
Baton Rouge, LA 70809
T 225.922.4600
F 225.922.4611
www.eisneramper.com

Report on the Firm's System of Quality Control

October 13, 2025

To the Partners of Cherry Bekaert LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2025, 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*. Cherry Bekaert LLP has received a peer review rating of *pass*.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

AICPA

National Peer
Review Committee

December 11, 2025

John Jobe
Cherry Bekaert LLP
3800 Glenwood Ave Ste 200
Raleigh, NC 27612

Dear John Jobe:

It is my pleasure to notify you that on December 11, 2025, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Liz Gantnier
Chair, National PRC

+1.919.402.4502

cc: Candace Wright, Steven Siegel

Firm Number: 900010011816 Review Number: 614984

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

5. Results of any Federal or State desk review or field audits during the past three (3) years.

As a major provider of government auditing services, Cherry Bekaert has been periodically subjected to federal or state/local desk reviews or field reviews of audits during the past three (3) years. The results of such reviews have been positive, with “pass” results on every occasion.

6. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by State regulatory bodies or professional organizations during the past three (3) years.

There has been no disciplinary action, taken or pending, during the last three years that will affect our ability to perform the requested services.

7. The Proposer shall describe any litigation or proceeding whereby, during the past three (3) years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities.

We have no concluded litigation or proceeding whereby, during the past three years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities that will adversely affect our ability to provide the requested services.

8. Overview of the engagement team and role to be played by each team member

The Cherry Bekaert team responsible for the City's account brings specialized knowledge in the unique accounting, auditing and compliance issues you face. Each engagement team is handpicked for alignment with the special needs and considerations of clients like the City. We commit to provide timely and helpful responses to time sensitive questions; your engagement team is available to you year-round. We ensure frequent and direct access to the partners, directors and managers who maintain responsibility for the engagement, employing a high ratio of partners and senior managers to staff. This allows the Firm to staff and supervise engagements with a higher level of experienced staff than most firms.

Commitment to Team Stability

We believe knowledge, efficiency and effectiveness are optimized over time in a client relationship. Therefore, we strive to maintain continuity in partners and key professionals from year to year. In the mentoring and developing our staff, we normally experience a progression of staff responsibility during the years of service on the engagement allowing their knowledge of the client to increase the efficiency of our team. For many of our tenured clients, we have professionals that began as staff accountants and progressed to serve as managers, senior managers and partners on that engagement. We will periodically introduce new staff to our clients as bringing fresh talent and insight to the engagement team provides new ideas, while maintaining team continuity, which creates efficiency and reduces the learning curve for new team members.

However, if we lose a key person, we will replace that person from the top rather than from the bottom. For example, if the senior needs to be replaced, the manager will step in to perform their role until a replacement has been assigned and has been brought up to speed on the City's engagement. We will keep you informed of all personnel changes and, consistent with auditing principles generally accepted in the U.S., seek your agreement before any changes are made to key personnel.

Account Management

The City deserves responsiveness, quick turnaround time, efficient management and the benefit of our professionals' experience applied and leveraged on your behalf. We use a “relationship partner” concept to maintain continuity of service over time and a proactive understanding of your business and service needs. Having a relationship partner means that one person is ultimately responsible for all aspects of all services provided to the City. The relationship partner has the overall responsibility for coordinating all services and ensuring that the City receives timely and innovative support and that your expectations are met or exceeded. The relationship partner can make decisions on the spot and call upon the resources of the Firm to meet the special needs of each client. **Lauren Strope** will serve as relationship partner for the City.

In addition to ensuring service quality and consistency, involvement of a relationship partner:

- Improves the effectiveness of the process and ensures compliance with our quality assurance system
- Integrates expertise and, through active participation and observations, allows us to identify opportunities to consult you on industry-related issues

The entire engagement team that serves the City will work together to share information, documents and what we all know about your business and service needs (goals, other relationships, delivery expectations, etc.). We will have periodic meetings with you to hear about your business and learn from them. This approach promotes stability by effectively sharing knowledge and collaboratively developing engagement solutions, including timelines, standard checklists and involving specialized resources.

Proposed Key Engagement Team Members

Team Member Name & Title	Engagement Role
Lauren Strope - Partner	Lead Engagement/Audit Partner
Brian Liffick - Partner	Concurring Review Partner
Jeff Zeichner - Director	Audit Director
Anthony Walsh - Senior Manager	Engagement Senior Manager
Tristan Holleman - Manager	IT Audit Manager
Matt Carr - Senior Associate	Engagement Senior
Danny Martinez - Partner	Technical Resource (Government Accounting Advisory)
Scott Anderson - Partner	Technical Resource (Public Sector Technical Director)

9. Resumes of partners, managers and other supervisory staff assigned to this audit, which must include the following information:

a. Formal education and experience in public accounting in general

b. Experience in auditing governmental units

c. Membership in professional organizations

d. Affirmative statement that all continuing professional education requirements have been met

Continuing Professional Education

We consider the training of our professionals to be extremely important to best meet the evolving needs of our profession and provide the highest quality of service to our clients. We believe that to consistently offer our clients the most current information, continuing education of our personnel is a mission-critical objective. It is the policy of Cherry Bekaert that all professional personnel:

- Comply with the continuing professional education requirements of the AICPA, the U.S. Securities and Exchange Commission Practice Section (SECPS) of the AICPA Division for Firms, the appropriate state boards of accountancy, the U.S. Government Accountability Office, Yellow Book requirements and other regulatory agencies as applicable
- Maintain an adequate awareness and understanding of current developments in technical literature
- Assist in the training and development of staff members under their supervision

We require that all client service professionals complete at least 20 hours of qualifying Continuing Professional Education (CPE) every year and at least 120 hours every three (3) years. In addition, all client service professionals who serve governmental entities are required to complete 80 hours of CPE every two (2) years with at least 24 hours in subjects that directly relate to government auditing and/or the government environment. CPE is obtained through various sources, including AICPA, national and state Government Finance Officers Association (GFOA) conferences, state society of Certified Public Accountant (CPA) industry conferences and webinars, other industry conferences and internally provided seminars and webinars.

All proposed service team members have more than 40 hours of relevant continuing education during each of the last two years, including the continuing education required by *Government Auditing Standards*. Government-specific CPE courses that our professionals have taken over the last five years, in addition to speaking engagements to provide CPE for various organizations, include the following:

- AICPA Clarity Standards
- AICPA Peer Review Update for Government
- AICPA GAQC Courses
- Yellow Book Independence & Quality Control
- Yellow Book Update
- Crafting an Impeccable ACFR
- Annual GASB Updates
- GASB 84, Fiduciary Activities
- GASB 87, Leases
- GASB 94, Public Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB 96, Subscription-Based IT Arrangements
- Navigating GASB 101
- Annual GFOA GASB Updates
- GASB Lease Changes
- GASB Other Postemployment Benefits (OPEB)
- SAS 135
- National/State GFOA Annual Conferences
- GASB Conceptual Framework: Disclosures
- Internal Control Considerations-Focus on Non-profits and Governmental Entities
- LeaseCrunch: Functionality and Reporting Overview
- Future Technology for Governmental Accounting/Finance Department
- Data Analytics
- Value Analytics
- Annual Refresher on Analytic Procedures
- Preventing Discrimination and Harassment Fundamentals
- Common Frauds in Governmental Entities
- Government Risk Assessment
- Grant Administration Controls and Fraud Risks
- Governmental Entities and Cyber Frauds
- Government Benefits Fraud
- Audits of State and Local Governments
- Assets and Liabilities of State and Local Governments
- Cash Flows in a Government Environment
- Local Government Accountability Update
- Auditing OPEB
- Auditing Significant Estimates
- Final Pay, Reimbursements, & Other Paycheck Administration Pitfalls
- Intermediate Government Accounting
- GAQC Single Audit Roundtable
- Single Audit Fundamentals
- Navigating a World of Indirect Costs
- Uniform Guidance requirements
- Reporting in a Single Audit
- Testing Internal Controls in a Single Audit
- Single Audit Compliance Supplement Update
- Subrecipient Monitoring Under Uniform Guidance
- Sampling for Single Audit
- Coronavirus Relief Funds - Financial and Single Audit Considerations
- Unlocking Evidence: OMB's New Uniform Grant Guidance
- Fraud Waste and Abuse
- Single Audit Focus Areas

Professional Biographies

Please see below.

Lauren Strope

Partner, Cherry Bekaert LLP

Partner, Cherry Bekaert Advisory LLC

Assurance Services

CPA: Florida - AC46145

Lauren is an Assurance Partner who has spent her entire career working with local governments, including cities, counties, authorities, and other public sector entities. Lauren focuses on financial reports, identification of key audit areas, compliance audits, testing design of key accounts and transaction cycles, and supervision of engagement teams. Lauren places an emphasis on thoughtful communication throughout the audit process.

To further her expertise in financial reporting, Lauren volunteers as a GFOA Annual Report reviewer. Many of the government audits she has participated in have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting as a result of the review program. Lauren is responsible for client satisfaction and continuous communication with management of the engagement team. Lauren is an instructor for Firm-sponsored trainings and has taught upper-level financial accounting courses for the University of South Florida – Sarasota Manatee Campus. She is also a past chair and board member of the Accounting Circle and a board member of the Advisory Council of the Lynn Pippenger School of Accountancy, University of South Florida. She was a member of the Tampa Connection class of 2017-2018. She is active in the FICPA and FGFOA organizations, serving on the FICPA State and Local Government Committee and Women in Leadership Committee and the FGOFA's Member & Leadership Development Committee.

Education

B.S. and MAcc in Accounting, University of South Florida

Focus Areas

- Accounting Services
- Audit & Attestation Services
- Lease Accounting Services
- Revenue Recognition

Professional & Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA) State and Local Government Committee and Women and Leadership Committee
- Government Finance Officers Association (GFOA)
- Member, Florida Government Finance Officers Association (FGFOA) Leadership Development Committee
- Former Chair and Board Member, Accounting Circle
- Board Member, Advisory Council of the Lynn Pippenger School of Accountancy, University of South Florida
- Former Member, Tampa Connection

Relevant Experience

- City of Clearwater, FL
- City of Pinellas Park, FL
- City of St. Petersburg, FL
- City of Bay Lake, FL
- City of Lake Buena Vista, FL
- City of Lake Wales, FL
- City of Port St. Lucie, FL
- City of Stuart, FL
- Monroe County, FL
- Hillsborough County, FL
- Orange County, FL
- Charlotte County, FL
- Brevard County, FL
- Columbia County (Georgia)
- Hillsborough Area Regional Transit (HART)
- Pinellas Suncoast Transit Authority (PSTA)
- Miami-Dade Aviation Department (MIA)
- Peninsula Airport Commission (PAC)
- CareerSource Broward
- CareerSource Central Florida
- CareerSource Florida
- SelectFlorida, Inc.
- Enterprise Florida, Inc.
- Florida Development Finance Corporation
- Florida Opportunity Fund

Brian Liffick

Partner, Cherry Bekaert LLP

Partner, Cherry Bekaert Advisory LLC

Assurance Services

CPA: Florida - AC51463, Virginia - 53837, Indiana - CO11300036

Brian has vast experience working with local governments, and has led audits for numerous Florida governmental entities and various higher education and not-for-profit institutions. He has considerable background with audits of state and federal grant compliance, not-for-profit organizations, and audit services for numerous cities, counties, school boards, and other state and local government organizations.

Brian was recognized by **Forbes** as one of America's Best-in-State CPAs in 2026. Brian has published industry articles on governmental, nonprofit and compliance matters and is a valued instructor and speaker for Firm-sponsored events. He is also an active participant in government and not-for-profit seminars, conventions and trainings where he has also serves as a speaker annually.

Education & Certifications

B.A., Manchester College

Focus Areas

- Audit & Attestation Services
- Employee Benefit Plan Audit
- Federal & State Single Audit
- Higher Education Audit
- Not-for-Profit Audit
- State & Local Government Audit

Professional & Community Involvement

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- Government Finance Officers Association
- Indiana CPA Society
- Southern Association of College and University Business Officers

Relevant Experience

- City of Ashville, NC
- City of Bay Lake, FL
- City of Clearwater, FL
- City of Frankfort, KY
- City of Lake Buena Vista, FL
- City of Lake Wales, FL
- City of Pinellas Park, FL
- City of Port St. Lucie, FL
- City of Reidsville, NC
- City of Stuart, FL
- City of Vero Beach, FL
- City of Virginia Beach, VA
- City of Winston-Salem, NC
- Town of Eatonville, FL
- Town of Mooresville, NC
- Brevard County, FL
- Charlotte County, FL
- Chesterfield County, VA
- Columbia County, GA
- Hillsborough County, FL
- Monroe County, FL
- Orange County, FL
- Shelby County, TN
- Orange County Library District
- Central Florida Regional Transit Authority (LYNX), FL
- Central Florida Tourism Oversight District
- Jacksonville Transportation Authority, FL
- International Drive Master Transit and Improvement District, FL
- Collier County District School Board, FL
- Duval County District School Board, FL
- Orange County Public Schools, FL
- St. Johns County Public Schools, FL
- St. Lucie County District School Board, FL
- Volusia County District School Board, FL

Jeff Zeichner

Director, Cherry Bekaert LLP

Director, Cherry Bekaert Advisory LLC

Assurance Services

CPA: Florida - AC40690, Georgia - CPA035179

As a Director in Cherry Bekaert's Assurance practice, Jeff leverages more than two decades of audit and attest services to help public sector entities, including large municipal and county governments, school districts, higher education institutions and public transportation agencies. Jeff also has extensive experience working in public transportation and has served a number of large and complex transportation authorities, aviation authorities / departments, port authorities, and tolling agencies.

Jeff is primarily responsible for ensuring the overall audit quality by planning engagements, identifying areas of significant risk, supervising the engagement team, reviewing substantive and compliance testing, executing audit deliverables, determining audit accuracy and assuring the audit complies with professional standards. He also coordinates the resources utilized during the engagement, ensuring the organization is served by professionals possessing the relevant competences to conduct the audit and provide superior client service.

Education & Certifications

B.S. in Accounting, Richard Stockton College of New Jersey

B.A. in Management, Richard Stockton College of New Jersey

Focus Areas

- Assurance Services
- Audit & Attestation Services
- Lease Accounting Services

Professional & Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association
- St. Augustine Rotary
- Stewardship Committee, Rotary District 6970
- Grant Administrator, Tarahumara Foundation

Relevant Experience

- City of Green Cove Springs
- City of Jacksonville/Duval County
- City of Miami Beach
- City of Pinellas Park
- City of St. Augustine Beach
- City of Tampa
- City of Vero Beach
- Town of Callahan
- Baker County
- Broward County
- Clay County
- Hillsborough County
- Martin County
- Palm Beach County
- St. Johns County
- Sumter County
- Canaveral Port Authority
- Florida Turnpike System
- Fort Lauderdale-Hollywood International Airport
- Hillsborough County Aviation Authority
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- Jacksonville Transportation Authority
- Kauai Department of Water
- Northeast Florida Regional Aviation Authority
- Palm Beach International Airport
- Palm Tran
- South Florida Water Management District
- Washington Metropolitan Area Transit Authority
- Augusta University Research institute
- Kennesaw State Research and Service Foundation
- University of Georgia Research Institute
- Indian River County School District
- Martin County School District
- St. Johns County School District

Anthony Walsh

Senior Manager, Cherry Bekaert Advisory LLC

Assurance Services

CPA: Florida - AC50259

As a Senior Manager in Cherry Bekaert's audit practice, Anthony serves government and higher-education clients throughout all phases of the audit process. He specializes in financial statement, Uniform Guidance, and state single audits for municipalities, counties, special districts, and university-affiliated organizations.

Anthony has 11 years of public accounting experience, including a one-year tenure as a Director within the national assurance practice of a national CPA firm, where he advised on complex accounting and auditing matters. His experience includes developing audit approaches, assisting with annual financial reports, resolving technical matters, and recommending process improvements, **including spending over 5 years as part of the audit team for the City of St. Pete Beach and 2 years as the manager of the City's audit.**

Education

Master of Accountancy, Stetson University

Bachelor of Music (Outside Field of Accounting), Stetson University

Areas of Expertise

- Accounting Services
- Audit & Attestation Services
- Uniform Guidance Compliance
- Government Services
- Not-for-Profits

Professional & Civic Involvement

- Florida Government Finance Officers Association
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Board Member, Albin Polasek Museum & Sculpture Gardens

Relevant Experience

- St. Pete Beach, Florida*
- Chiefland, Florida*
- Clearwater, Florida
- Cross City, Florida*
- DeLand, Florida*
- Inglis, Florida*
- Lake Helen, Florida*
- Madeira Beach, Florida*
- Palm Coast, Florida*
- Pinellas Park, Florida
- Port Orange, Florida*
- Titusville, Florida*
- County of Volusia, Florida*
- Gilchrist County, Florida*
- Hillsborough County, Florida
- Levy County, Florida*
- Union County, Florida*
- Miami-Dade Aviation Department
- School District of Manatee County
- Sarasota County School Board
- Big Bend Water Authority*
- Clay County Development Authority*
- Clay County Utility Authority*
- Florida Governmental Utility Authority*
- HART
- Three Rivers Regional Library System*

** Denotes experience earned with a previous firm.*

Matthew Carr

Senior Associate, Cherry Bekaert Advisory LLC

Assurance Services

Matt has over eight years of public accounting experience serving the Firm's local government clients. Matt has extensive experience conducting audit procedures and works closely with individuals to perform detail testing. Matt has been an integral resource in testing and reviewing compliance in relation to Uniform Guidance for many of our single audits, most of which receive FEMA assistance. As an Audit Senior, Matt focuses on financial reports, testing key audit areas and transaction cycles, supervision of staff and emphasis of regular communication between the client and engagement team.

Education & Certifications

M.S., Southern New Hampshire University

B.S., Florida State University

Professional & Community Involvement

- American Institute of Certified Public Accountants

Relevant Experience

- City of Pinellas Park, FL
- City of Bay Lake, FL
- City of Lake Buena Vista, FL
- City of Harlem, FL
- Brevard County, FL
- Charlotte County, FL
- Orange County, FL
- CareerSource Broward
- Central Florida Tourism Oversight District
- Enterprise Florida
- Florida Opportunity Fund
- Manatee County District School Board
- Orange County Public Schools
- Retirement System for General Employees of the Utility Board of City of Key West, FL
- South Central Educational Risk Management
- State of Florida
- St. John's County District School Board
- Volusia County District School Board

Danny Martinez

Partner, Cherry Bekaert Advisory LLC

CFO Advisory Services

CPA: Texas - 114600

Danny is the Firm's authorized representative and as-needed technical consultant related to GASB requirements, governmental accounting and financial reporting. He brings extensive experience working with municipalities as both an auditor and accountant, and can provide practical perspective on key decision points throughout the process. As a Partner at Cherry Bekaert, Danny provides advisory and training services to a wide range of governmental entities, including municipalities and their component units, counties, school districts, public universities, special districts, tribal governments, airports, ports and hospitals. He has provided technical accounting assistance to some of the largest cities and counties in the nation, including the implementation of GASB 87, 96, 101 and most recently GASB 103.

As the leader of the Government and Public Sector Accounting Advisory group, Danny is responsible for the quality and growth of the firm's GASB-as-a-Service, ACFR writing, and Surge Team accounting advisory services. Under his leadership, Cherry Bekaert has experienced significant growth in these services and achieved high client satisfaction and retention scores for Governmental Accounting Pronouncement Implementations.

Danny's extensive experience is showcased through his presentations on various governmental industry and accounting topics at both national and regional conferences. He presented on GASB 101 implementations at last year's national GFOA conference and this year's National Association of State Controllers (NASC) conference. Danny ensures that clients receive top-tier guidance and support throughout the implementation process.

Danny is the past Zone 3 (GASB) Chair of the American Institute of Certified Public Accountants (AICPA) Technical Issues Committee, a group that provides a voice for its constituents in the standard-setting process. Additionally, Danny is a founding member of the firm's Government Standards Outlook Committee, a group of technical leaders who stay abreast of all upcoming GASB, OMB, and AICPA changes and provide comment letters to those bodies.

Education & Certifications

B.S. in Accounting, University of Southern California

Certified Government Financial Manager (CGFM)

Focus Areas

- GASB Technical Accounting
- Public Speaking and Training
- Governmental Accounting Pronouncement Implementation
- Process and Technology Accounting Transformation
- Strategic Accounting Projects
- Audit Preparation and Year-End Close Assistance
- ACFR or Financial Statement Writing or Refresh
- Surge Team Urgent Accounting Assistance
- CFO Advisory Services
- Finance Transformation

Professional & Community Involvement

- Past GASB Zone Chair, AICPA Technical Issues Committee
- Association of Governmental Accountants, Dallas and New Mexico Chapters

Scott Anderson

Partner, Cherry Bekaert LLP

Partner, Cherry Bekaert Advisory LLC

Assurance Services

CPA: North Carolina - 32398, Florida - AC47907, Virginia - 53857

Scott, a licensed Certified Public Accountant in Florida, North Carolina, and Virginia, has been serving the Firm's clients since 2005. As the Firm's public sector Technical Director, he drives technical accounting training and thought leadership for the entire governmental practice. As a former GASB Practice Fellow, Scott was at the forefront of evolving standards, providing unique insights and access to future developments. His involvement in the standard-setting process has equipped him with vast experience in governmental accounting and financial reporting standards.

Scott advises clients and audit teams in all phases of auditing and financial reporting, overseeing engagement planning, performance of audit tests, report writing, and overall audit quality. His deep understanding of technical accounting and evolving standards enables him to guide teams effectively. He has extensive experience with Uniform Grant Guidance and the audit requirements for numerous states. Scott's expertise in audit methodology provides the consulting team with unique, forward-thinking strategies to ensure audit readiness in deliverables.

Scott has also instructed at numerous external conferences and seminars, representing both the firm and the GASB, and has conducted webinars sponsored by the Firm on various technical GASB topics. His professional involvement includes participation in committees and panels, such as the AICPA State and Local Government Experts Panel and the Government Finance Officers Association Special Review Committee.

Education & Certifications

Master of Accounting, North Carolina State University

Bachelor of Arts, Utah State University

Focus Areas

- Audit & Attestation Services
- Municipal and County Governments
- Airports and Public Transportation
- Uniform Grant Guidance
- Various State Agencies

Professional & Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- AICPA State and Local Government Panel Member
- North Carolina Association of Certified Public Accountants
- Government Finance Officers Association
- GFOA Special Review Committee
- GASB Practice Fellow Program
- Leadership Tampa Bay

Audit Approach

1. The Proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposals.

2. Proposers shall provide the following information on their audit approach:

a. Proposed segmentation of the engagement

Cherry Bekaert utilizes a risk-based tailored audit approach and program. The Firm employs an efficient, effective, compliant and time-tested audit process utilizing a methodology that facilitates quality and delivers a comprehensive and timely audit. Our approach focuses on a targeted examination of your financial statements by addressing the risks related to the fair presentation of the statements in accordance with U.S. generally accepted accounting principles.

Our audit of the City will feature CCH Engagement software, a state-of-the-art automated environment enabling our audit documentation to be virtually paperless and our engagement team members to share files via wireless technology. We tailor Thomson Reuters PPC audit and accounting guidance to specifically address the audit and risk areas associated with each local government client. These audit programs will reflect the identified areas of risk and help us ensure that such areas receive the proper degree of audit consideration. Cherry Bekaert, like multiple accounting firms across the U.S., use PPC's Audit and Accounting guidance and audit engagement workflow tools as a starting point for our audit program sheets. PPC provides the breadth and depth for specific industry coverage and is always at the forefront of new and changing standards. Then the audit team will tailor these audit programs based on the specific risks (inherent, control and overall risk of material misstatement) that have been identified during the planning a brainstorming session by the audit team assigned to the City's audit.

The following chart shows the key procedures and audit segmentation applied during each of the defined stages of the audit engagement:

I. Planning and Inherent Risk Assessment

Planning Procedures

1. Initial Meetings with Management

We will schedule an entrance conference to introduce all key personnel, discuss the planned audit scope, and verify our understanding of communication channels and working relationships. These early discussions will ensure the City's awareness and compliance with new requirements and allow a reasonable amount of time for implementation and consultation. We will discuss the following:

- Anticipated audit issues
- New accounting principles and/or auditing updates
- New laws or regulations, including Florida Statutes and Uniform Guidance, and the expected impact on the City
- Reporting requirements and deadlines
- Assistance to be provided by City staff
- Any staff concerns
- Initial audit approach and dates, as well as dates and times for periodic audit progress meetings
- Review of any reports issued by regulatory agencies during the year
- Audit concerns or operational changes that could affect the audits

2. Perform Preliminary Analytical Review Procedures

We will perform a preliminary analytical review to analyze the financial statements for unusual trends and results and to identify in advance the high audit risk areas. To strengthen audit confidence and risk assessment compliance, Cherry Bekaert uses MindBridge, an AI-enhanced auditing data analytic tool to analyze 100% of transactions using a risk-scoring mechanism based on predefined control points, including rule based, statistical and AI learned selection criteria. Using data analytics provides efficient means to spotting risks and anomalies. Having insight into riskier transactions and data anomalies enables our engagement team to better understand the risk of material misstatement and design more effective audit procedures. Extended audit procedures are then focused on the areas of unusual results or potential audit risk.

3. Determine Audit Materiality

We will calculate materiality during the preliminary planning process for the audit. However, it must be pointed out that this calculated materiality is only a starting point. Auditing standards define materiality from the viewpoint of the user of the financial statements, not the auditor. The question we have to ask is, "Would it affect the user's conclusions regarding the financial position or results of operations of the City, if the adjustment was not made or a particular fact was not disclosed?"

As a result, for certain areas, such as compliance requirements or potential fraud related to cash receipts, our materiality levels may be adjusted to take into account the user's perspective.

Assess the Risk of Fraud: The auditor's consideration of inherent, fraud, and internal control risk (including control environment, risk assessment, communication, and monitoring) affects the nature, timing, and extent of testing. During the planning phase, we will identify and document all risks and associate them with significant financial statement line items and assertions during the Risk Assessment Synthesis (RAS). For each risk identified, we will also document the nature and extent of the risk and condition(s) that gave rise to the risk. Typical procedures include:

- Hold audit team meetings to "brainstorm" ideas regarding how fraud could be perpetrated and concealed.
- Inquire of management and others significantly involved in financial reporting to: (1) identify known instances of fraud and (2) determine how someone could rationalize, perpetrate, and conceal fraud.
- Evaluate the possibility that management could override internal controls.

Inherent Risk Assessment: Inherent risk involves the degree to which a financial statement assertion is susceptible to misstatement due to the nature of the account. The objective of our inherent risk assessment is to take into consideration all that we have learned about the organization, changes that have occurred during the year, its operating environment, and about the risk of fraud and determine what our audit response, if any, should be. The risks identified and our planned responses to these risks will be summarized and documented in our working papers.

II. Internal Control Documentation, Verification and Testing

Our internal control phase will be designed to carefully assess control-risk factors corresponding with all significant financial statement assertions. We will conform to AICPA's risk-assessment standards, which include evaluating and testing internal controls to support our report on the following determinations:

- Assets are safeguarded from loss from unauthorized acquisition, use, or disposition;
- Transactions are executed in accordance with budget authority and significant provisions of applicable laws and regulations; and
- Transactions are properly recorded, processed, and summarized to permit preparation of the financial statements and to maintain accountability for assets.

Entity Level Controls: As part of our entity level control assessment, we will consider whether there are organizational-wide processes that promote strong internal controls. Verification of these entity level controls is generally performed through the use of interviews of key staff and review of documentation maintained by those key staff.

1. Monitoring - Document and assess the effectiveness of the City's monitoring activities

2. Control Environment

- Management philosophy
- Management's attitude towards risks
- Oversight by the City Commission
- Integrity and ethical values
- Promotion of ethics and appropriate conduct

- Organizational structure
- Assignment of authority and responsibility
- Workforce competence and human resource development

3. Risk Assessment

- Document the results of the most recent organizational-wide risk assessment.
- Determine whether a process is established for on-going risk assessments of the impact of change on key financial processes

4. Information and Communication - Document and assess how the City gathers, uses, and disseminates information.

Process Level Control Activities

Documentation - Obtain and review documentation of process level control activities applicable to:

- All significant fiscal processes
- Accounting administration
- The general ledger
- Information systems
- Year-end close and financial reporting

Verification - We will verify that all key controls identified are in place and appear to be operating effectively. This is done by inquiry and observation, and walk-through procedures that trace process from initiation to completion.

Testing: The team will prepare sampling control test work plans. We will select the most effective and efficient testing techniques when determining the nature of the tests to apply. The nature of our testing will fall into one of the following three non-sampling control test categories:

- **Observation** involves physically observing organization personnel performing the control technique to be tested.
- **Inquiry** involves making either oral or written inquiries of organization personnel responsible for specific control techniques to determine what they do or how they perform a specific control technique.
- **Inspection** involves examining documents and records for evidence that a control technique actually occurred.

Determining the timing of control tests depends on the type of test. For example, observations should be conducted during the period under audit. Inspections, on the other hand, could be performed after year-end, as long as documents being examined are from the period under audit. The extent of testing is determined by auditor judgment to be the level necessary to assess the effectiveness of the controls. Our use of sampling will also consider requirements of the Uniform Guidance. If necessary, we will draw representative sample selections for each separate system of internal control over major federal programs. We will integrate these tests, to the extent possible, with required sampling for reliance on other aspects of the City's internal control structure.

Perform Non-sampling Control Tests - We will perform and evaluate non-sampling control test results, test information system controls associated with financial reporting, and evaluate results. We also will test internal control over compliance with laws and regulations that could have a direct and material effect on the financial statements. We will test controls sufficiently to support a low assessed level of control risk or report findings where controls in operation cannot support that risk assessment.

Conduct Sampling Control Tests - Sampling control tests are conducted if sufficient evidence cannot be obtained through non-sampling procedures. A sampling control test is conducted by taking a sample of transactions and determining if the control technique being tested was in place for the sampled items during the audit period. Based on test results, we will reassess control and combined risk. Whenever possible, the team will also make use of computerized audit tools, such as Interactive Data Extraction and Analysis (IDEA), to improve the efficiency and effectiveness of sampling control tests.

Assess Control Risk - Based on our evaluation of the above steps, and the results of our tests of controls, we will assess control risk. Control risk is the risk that a material misstatement is not prevented or detected in a timely manner by the City's systems of internal control. We then will assess control risk in light of our assessment of inherent risk to determine combined risk. The team will then document its assessment of control risk.

Integration of Information System Controls Testing: The Cherry Bekaert team has developed an integrated financial statement audit approach to ensure that Information System ("IS") controls are considered when determining the amount of reliance that can be placed upon internal controls for financial reporting and compliance with laws and regulations. Our review procedures of general controls are categorized as follows:

- **Entity-wide security program planning and management controls** provide a framework and continuing cycle of activity for managing risk, developing security policies, assigning responsibilities, and monitoring the adequacy and effectiveness of IS and security controls.
- **Access controls** limit or detect access to computer resources (data, programs, equipment, and facilities), thereby protecting these resources against unauthorized modifications, loss, and disclosure.
- **System development and program change controls** prevent implementation of unauthorized programs or modifications to existing programs that may alter financial data, modify or destroy application audit trails, or introduce processing errors.
- **System software controls** limit and monitor access to powerful programs, utilities and sensitive files that control computer hardware, secure applications supported by the system, and monitor and record activities.
- **Segregation-of-duties controls** provide policies, procedures, and an organizational structure to prevent one individual from controlling key aspects of computer-related operations and thereby conducting unauthorized actions or gain unauthorized access to assets or financial records.
- **Service continuity controls** ensure that when unexpected events occur, critical operations continue without interruption or are promptly resumed to minimize the impact of the disruption on an entity's critical mission and to protect sensitive data from destruction.

III. Risk Assessment Synthesis

We use a risk assessment synthesis process to summarize results of our initial planning, inherent risk assessment, and documentation of entity level and process level internal controls. The risk assessment synthesis process is designed to:

- Identify significant audit areas
- Document the risks of material misstatement affecting each area (including fraud risks or other significant risks)
- Assess those risks and select an audit approach that is appropriately tailored to respond to the assessed level of risk,
- Document the linkage of the assessed risks to the audit procedures that respond to those risks

One of the byproducts of this process will be the identification of potential improvements that could be made to strengthen the internal control process, eliminate duplicative controls or improve the operating efficiency of the City's financial processes. Any observations will be shared with the City's management team at the conclusion of this phase of the audit. We will also use the lessons learned to develop our customized audit programs by significant area that reflects our risk assessment process.

IV. Compliance Testing

This engagement will include the issuance of an opinion on the annual financial statements prepared by the City, and applying procedures and reporting on the schedule of expenditures of Federal and State awards presented as supplementary information. The engagement will also include consideration, testing, and reporting on the City's internal controls and compliance, for both laws and regulations that could have a material impact on the financial statements, as well as compliance requirements material to major Federal and State programs. The aforementioned statement of work will be performed in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of Uniform Guidance, Audits of States and Local Governments and the Florida Single Audit Implementation Act.

Our compliance audit procedures will be designed to identify and test those transactions and activities that are likely to have a direct and material impact on the City's basic financial statements and to determine whether they were carried out in accordance with the provisions of laws, rules, contracts, and grantor guidelines. Our reports will note instances of noncompliance that could have a direct and material effect on the City's financial statements.

The nature and extent of our compliance tests are derived from the following:

- Results of our analysis of internal control over compliance matters
- Review of debt documents
- Correspondence with Federal and State agencies
- Review of the City's agreements
- Review of the City's internal policies and procedures
- General statutes
- Grant agreements
- AICPA Statements of Position
- AICPA Statements on Auditing Standards
- *Government Auditing Standards*
- Uniform Guidance Compliance Supplement and Chapter 10.550
- Other applicable professional standards and guidance

V. Further Audit Procedures (Substantive Testing)

We will perform substantive tests to form conclusions about whether the financial statements are free from material misstatements. These customized audit procedures come directly from our risk assessment procedures.

Conduct Substantive Tests: The objective of our substantive testing is to:

- Determine if financial statement assertions are materially misstated
- Form an opinion about whether the principal statements are presented fairly in accordance with the organization's basis of accounting

Substantive test procedures will be applied to all significant assertions in each significant financial statement line item and account. As with the sampling control testing described above, the team makes use of computerized audit tools to improve the efficiency and effectiveness of substantive tests. The extent of substantive testing is based largely upon our assessed level of combined risk. For example, if we assess combined risk as low, then we can rely upon internal controls and perform limited testing. If, however, we assess combined risk as high, we must obtain all assurance from substantive testing to express an opinion on the financial statements. The two types of substantive tests are analytical review procedures and detail tests.

- **Analytical review procedures** involve establishing an expectation of what a significant balance or transaction total should be. If the actual amount is within a certain limit of the established expectation, then the auditor may determine that no further testing is necessary or that additional detail testing is desirable.
- **Detail tests** are procedures applied to individual items selected for testing and include confirmation, physical observation, vouching, and recalculation.

Conduct Tests Related to Fraud Risks: We will perform testing for fraud risks identified during the planning phase that are not mitigated by internal controls. Testing will be combined with substantive and compliance testing to the extent practical. In addition to testing for specifically identified fraud risk, we will perform the following procedures to identify fraud related to management override of controls:

- Examine journal entries and other significant adjustments.
- Review accounting estimates.
- Evaluate the business rationale for significant and non-recurring transactions.

Complete Overall Analytical Review Procedures: Once all the final adjustments are recorded and a final draft of the financial statements has been prepared, we will conduct analytical review procedures. Specifically, we will review the financial statements and supporting trial balances for key relationships and determine if audit evidence is consistent with variances noted during preliminary analytical procedures. Our analytic review will include trend and comparative analysis and will encompass the use of key liquidity, performance and operational metrics.

Determine Adequacy of Audit Procedures and Audit Scope: In the planning phase, we determined planning materiality based on preliminary information. Based on planning materiality, we determined design and test materiality levels, which impacted the nature and extent of testing. We now will determine a final materiality based upon audited balances. In light of the final assessment of combined risk and final materiality level, we will consider if the extent of substantive audit procedures was sufficient.

Evaluate Known and Likely Misstatements: Misstatements will be evaluated both in quantitative and qualitative terms. Based largely on these considerations and our evaluation, we will determine the type of audit opinion and internal control and compliance reports to render.

VI. Reporting

Review of ACFR for GFOA Compliance: Before issuance of our audit reports, we will review the ACFR in comparison to our Firm's standard governmental reporting checklist and the current GFOA reporting checklist to help ensure compliance with the certificate program requirements. We will also review any comments received from the most recent submission and discuss management's response to ensure all matters are addressed appropriately.

We will prepare the following reports in accordance with GAAS, GAS, and Uniform Guidance/Rules of the Auditor General of the State of Florida:

- Report of Independent Auditor on the financial statements and supplementary information
- Report of Independent Auditor on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Reports of Independent Auditor on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance, for both Federal and State programs
- Management Letter including Management's responses (if necessary)
- External Auditor's Communication with the City Commission
- We will review our auditor's reports, management letter, and other matters with management. After meeting with management, the finalized reports will be made available to the City.

b. Description of the extent to which statistical sampling is to be used in the engagement

Our tailored audit program will employ statistical and non-statistical sampling to ensure that we select and review transactions in sufficient detail to formulate conclusions regarding the fair presentation of the financial statements, the City compliance with regulations, and the existence of properly functioning internal control. Cherry Bekaert has developed sample size guidelines in accordance with GAAS and GAS for all samples performed to form our opinions on the fair presentation of the financial statements. The objective of the guidelines is to improve the quality of sampling by:

- Relating sample sizes more directly to factors that influence sample size;
- Reducing unexplainable sample size variability; and
- Encouraging the use of statistical sampling.

Structured worksheets, which give appropriate recognition to factors such as reliance on internal control, nature and timing of audit procedures, dollar total of population being sampled, and the estimated sampling error, are used to effectively determine audit samples and evaluate the results. We will use these worksheets to determine the sample size for testing over areas such as capital asset additions/dispositions, cash disbursements, accounts receivable, and accounts payable. Sample sizes will vary based on materiality and the population being tested. The extent to which we apply detailed audit procedures and sampling is based on:

- Quantitative and qualitative components of our materiality determination;
- Our evaluation of audit risks and internal accounting controls; and
- The characteristics of items comprising the account balances or class of transactions.

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

Analytical procedures are a required part of every audit engagement under current auditing standards. Below is a summary of how we plan to use these procedures throughout our audit:

- **Planning analytics.** Analytical procedures will be used in planning the audit to enhance our understanding of the System and identify risks of material misstatement. In performing analytical procedures as risk assessment procedures, we will develop expectations about plausible relationships that are reasonably expected to exist. When the relationship of the recorded amounts or ratios developed from recorded amounts yields unusual or unexpected relationships, we will consider those relationships in identifying risks of material misstatement. Accordingly, we will design our audit procedures to address those risks of material misstatement.
- **Analytics as a substantive test.** Analytical procedures will be used as substantive procedures throughout fieldwork and wrap-up phase of the audit that contribute to all the objectives of substantive tests, but particularly those of existence or occurrence, valuation or allocation and completeness. We focus primarily on revenues and expenses of the System as appropriate.
- **Final review.** We utilize analytical procedures during our final review of the financial statements to consider whether any items do not meet our expectations developed during the course of our fieldwork.

Examples of anlaytics as substantive tests include:

- Analytical review procedures are based upon establishing an expectation of what a significant balance or transaction total should be. If the actual amount is within a certain limit of the established expectation, then the auditor may determine that no further testing is necessary or that additional detail testing is desirable.
- Detail tests are procedures applied to individual items selected for testing and include confirmation, physical observation, vouching and recalculation.

Examples of typical substantive test work procedures include:

- Confirmation of cash and investment balances (detailed)
- Comparison of charges for services in the enterprise funds to an expectation based on approved rates and customer data (analytical)
- Review of the City's budget vs. actual revenues and expenditures (analytical)

We also plan to conduct tests of internal controls over disbursements, payroll, budgeting, grant compliance, and significant receipts. Testing of internal controls and concluding that controls are operating effectively allow us to rely on the control environments to reduce our substantive testing in these areas. Relying on receipts test of controls allows us to:

- Conduct a more analytical approach to testing revenues (budget versus actual, current year versus prior year, ratio analytics, etc.)
- Perform dual-purpose testing or reduced tests of details of specific transactions
- Further focus our substantive tests of details on those transactions that fall outside the standard control environment (cutoff testing and journal entry testing)

d. Approach to be taken to gain and document an understanding of the internal control structure

Internal Control Testing Methods

Internal control assessment is a significant part of our audit process, included in planning, risk assessment and throughout our testing procedures. We will focus internal control assessment for the City on the following audit and accounting areas:

- Cash receipts
- Cash disbursements
- Payroll
- Grant compliance
- Budgeting
- Journal entries
- Financial close out procedures

During the preliminary planning segment, we will review the internal control environment over the City's financial processes. We will conduct this internal control review from an information technology perspective, but will also include manual controls over the transactional flow in the account balances. By relying on controls from a compliance perspective, we will gain an understanding of the processes and controls related to the City. As appropriate, during this control review we may test certain controls that we will rely on when performing the audit. Reviewing and testing controls over the City's financial processes during the planning segment will give us a strong understanding of the significant areas and processes of the City we will need to perform an efficient and effective audit.

Our internal control procedures include a combination of interviews, inquiries, document inspection, walkthroughs of transaction processing and observation, noting the adequacy of internal controls in light of processes recommended by the Committee of Sponsoring Organizations (COSO). When conducting our internal control procedures, we assess the potential for error and what could go wrong, designing our audit procedures to assure controls exist to prevent errors and to assess the adequacy of controls to detect errors should they occur. In the event of error, we find it important to understand how it occurred and to assess what can be done to inhibit future occurrence. As a by-product, we also assess the potential for best practice improvements in efficiency and effectiveness, although those are not our primary objectives in conducting an audit of financial statements.

Integration of Information System Controls Testing

The Firm has developed a financial statement audit approach to ensure that IT controls are considered when determining reliance that can be placed upon internal controls for financial reporting and compliance with laws and regulations. Our review procedures of general controls are categorized as follows:

- Entity-wide security program planning and management controls provide a framework and continuing cycle of activity for managing risk, developing security policies, assigning responsibilities, and monitoring the adequacy and effectiveness of Information Technology and security controls.
- Access controls limit or detect access to computer resources (data, programs, equipment, and facilities), thereby protecting these resources against unauthorized modifications, loss, and disclosure. System development and program change controls prevent implementation of unauthorized programs or modifications to existing programs that may alter financial data, modify or destroy application audit trails, or introduce processing errors.

- System software controls limit and monitor access to powerful programs and utilities and sensitive files that control computer hardware, secure applications supported by the system, and monitor and record activities.
- Segregation-of-duty controls provide policies, procedures, and an organizational structure to prevent one individual from controlling key aspects of computer-related operations and thereby conducting unauthorized actions or gain unauthorized access to assets or financial records.

The extent of our IT procedures will be based on the perceived efficiency of the audit approach. For example, we would typically audit utilities by sampling customers, examining their monthly billings, recalculating the charges (based on established City rates), and vouching cash receipts to payment support. However, if it were deemed more efficient, we could perform application testing. This would involve testing the City's utility billing system. Once this testing was performed successfully, we would be able to rely on that system to provide competent audit evidence. But regardless of the approach, at a minimum we will obtain an understanding of the City's IT environment and perform walk throughs of the information technology general controls (ITGC). In performing ITGC walk throughs we have historically identified a number of recommendations in areas such as:

- Password management
- Change management
- Permission authorization
- Rights and privileges of terminated employees

Automated Processes

Leveraging the power of technology and automation is critical as financial and operational systems become more complex and regulatory requirements change. Our audit leverages MindBridge's artificial intelligence (AI) to detect unintentional errors and intentional misstatements, minimizing financial loss while automating our audit approach. We use its AI-enhanced risk-scoring mechanism to focus on higher-risk items, improving the efficiency of journal entry testing. In addition, MindBridge enables us to perform a revenue reconciliation and proof of cash exercise by simply uploading your general ledger, which reduces the revenue sample sizes our teams need to detail test.

We also use DataSnipper, an intelligent automation platform built and optimized for audit procedures to extract, cross-reference and validate source documents. It allows us to complete audit tasks up to 10x faster and focus more time on audit risk areas while helping standardize documentation to easily meet regulator demands.

As a demonstration of our commitment to leveraging technology for our clients' benefit, Cherry Bekaert was one of four firms to be recognized in the first-ever MindBridge Community Awards. The awards were presented by MindBridge and recognize companies who are using the MindBridge platform to deliver innovative solutions, services and support to their clients. The Firm received the MindBridge Impact Award, which recognizes an organization whose efforts have had a clear impact on business outcomes, improving the client experience, driving operational efficiency, creating cost savings and/or impacting revenue performance.

e. Use of technology in audit approach

Use of Technology

Leveraging the power of technology is critical as financial and operational systems become more complex, organizations expand operations, and regulatory requirements change. Cherry Bekaert employs and offers experience in a wide range of solutions and platforms to improve the efficiency, quality, compliance, integration and speed of our engagements. Our audit and advisory services combine data analysis software, wireless technology and engagement management software. As such, our documentation is virtually paperless with procedures documented in an automated environment and files shared through encrypted wireless technology among engagement team members. We will also provide a secure client portal for transmitting information to the engagement team over the internet.

FieldGuide
Fieldguide is an AI-powered audit platform that centralizes end-to-end engagement workflows, from client document requests and workpaper management to testing and final reporting, all within a single, collaborative workspace. We leverage Fieldguide's AI capabilities to automate testing procedures and streamline documentation. This enables a more transparent audit experience, with real-time visibility into engagement status and a secure portal for all document exchange. All outputs generated by Fieldguide's AI are reviewed by your engagement team before being included in any work product or communicated to you.
Secure Document Management
We use Suralink for secure, web-based document management, allowing clients to transmit data files to our team. Authentication to the Suralink portal utilizes unique login credentials, and data is secured through SSL encryption.
MindBridge
MindBridge leverages artificial intelligence (AI) to detect unintentional errors and intentional misstatements, minimizing financial loss while automating our audit approach. We use its AI-enhanced risk-scoring mechanism to focus on higher-risk items, improving the efficiency of journal entry testing. In addition, MindBridge enables us to perform a revenue reconciliation and proof of cash exercise by simply uploading your general ledger, which reduces the revenue sample sizes our teams need to detail test.
DataSnipper
DataSnipper is an intelligent automation platform built and optimized for audit procedures to extract, cross-reference and validate source documents. It allows us to complete audit tasks up to 10x faster and focus more time on audit risk areas while helping standardize documentation to easily meet regulator demands.
Workpaper Management & Trial Balances
We manage workpapers with CCH Engagement, allowing us to prepare, review, transfer and manage our work in a paperless environment. It has a trial balance feature to reduce time and effort; we request that clients provide a file containing the trial balance – including ending, actual and final budget balances – in a format such as Excel which we upload into our software. The software has an account grouping feature which allows each general ledger account to be grouped to a specific financial statement line.
Data Analysis Software
We use IDEA data analysis software to test for ways to improve efficiency and effectiveness, and ActiveData advanced data analytics and statistics to assist in understanding trends and identifying anomalies.

Cherry Bekaert is proud to be recognized as one of 2025's Best Firms for Technology by Accounting Today, highlighting the Firm's commitment to innovation in technology and artificial intelligence (AI). Accounting Today's most recent recognition spotlights 10 firms that are strategically advancing their technology infrastructure, with Cherry Bekaert prominently acknowledged for its strategic focus on AI governance. The Firm's approach is grounded in accountability, security and transparency, ensuring AI technologies are effectively managed and integrated into its operations. Cherry Bekaert's innovative cross-functional AI steering committee is recognized for playing a crucial role in guiding strategy and adoption. This committee is instrumental in shaping policy, assessing use cases and overseeing firmwide alignment, driving the Firm's focus on leveraging AI to meet industry standards and deliver significant benefits.

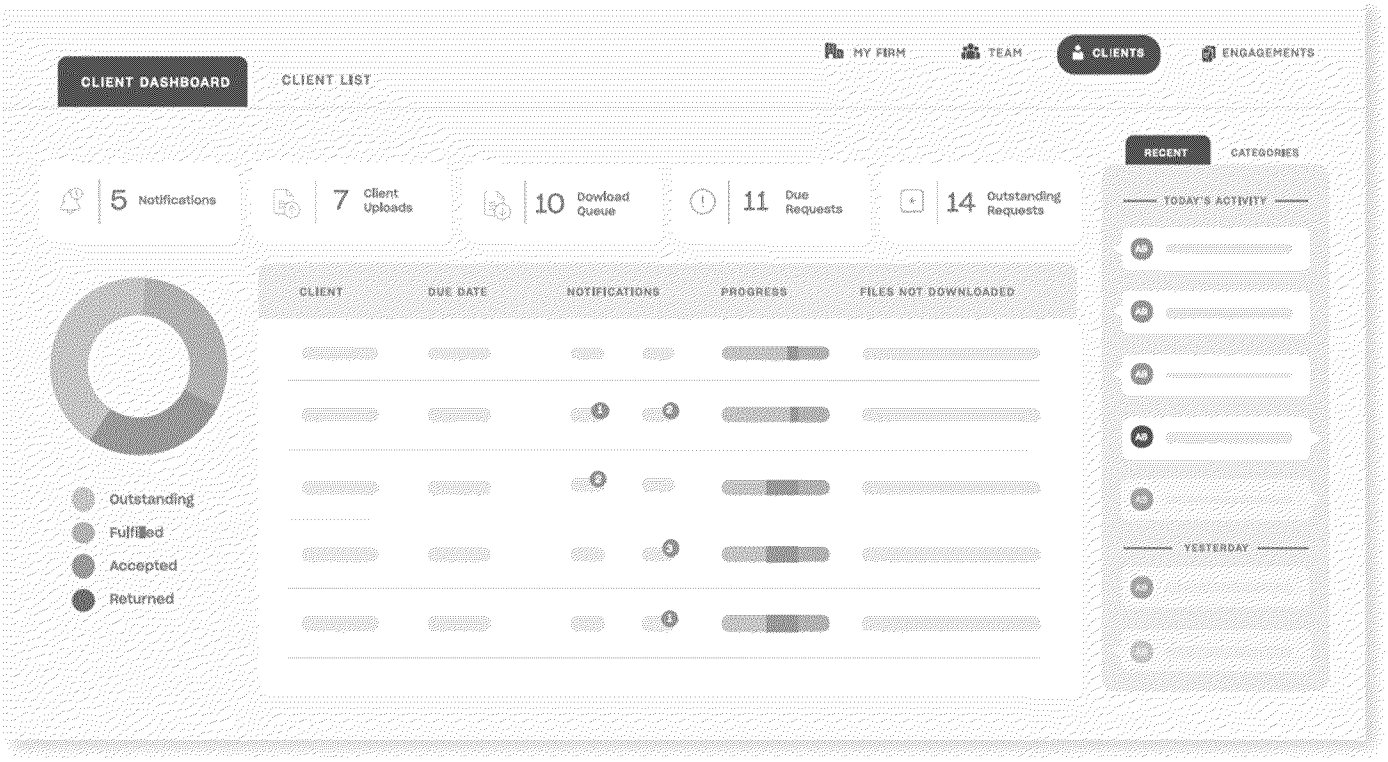
"Ultimately, our goal is to unlock the benefits of AI while protecting our clients' trust, safeguarding sensitive data, and ensuring our teams have the clarity and confidence to use these tools appropriately." – Jonathan Kraftchick, Innovation Partner

Coordination & Communication Using Suralink

To ensure seamless delivery and efficient communication, we will utilize Suralink® throughout the audit process. This powerful cloud-based tool allows us to track and manage the entire audit engagement in real-time through a highly secure platform. You can attach documents, log comments and notes, schedule check-in meetings, share screens and show request status and progress throughout the year, not just at final fieldwork or at a single point in the process. Suralink provides more real-time information for clients to have better transparency on the progress and status of requests throughout the engagement compared to other solutions.

We have collaborated with clients to employ our technology and tools to restructure the audit processes, creating virtual audit environments that provided high quality with flexible scheduling. This minimized disruption decreased the need for lengthy in-person meeting requirements. However, we understand building trust in a relationship is important and frequent interaction is necessary. We utilize Microsoft Teams to meet remotely with clients and Suralink® to stay engaged with our clients throughout the engagement process. We understand that remote/virtual auditing does not work for all parts of the audit and will work with your staff to determine what procedures/activities need to be on-site during the planning phase. Your engagement team will share in a way that creates efficiencies and enhances a collaborative communication environment. Service delivery using Suralink® allows us to:

- Promote real-time and year round collaborative planning, communication and status updates
- Integrate the technology of information sharing seamlessly and without disruption
- Decompress the evidence gathering burden on your team
- Reduce distractions to your team
- Minimize your training of Cherry Bekaert staff
- Enhance specialist interaction



Information Security Statement: The Firm takes the security of all our clients' data very seriously. Suralink® encryption and access controls protect your data at rest and in transit. In addition, Cherry Bekaert maintains Information Security Policies and monitoring procedures that only allow authorized individuals to access client data within Suralink® based on their job function.

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

As a major provider of state/local government audit services, we are well versed in performing reviews of operations, financial transactions and/or activities to determine how well they conform with established State/Federal laws, standards, regulations and organizational policies/procedures. Additionally, our involvement in the accounting community, including various FGFOA chapters, GASB, and FICPA Government Committees, ensures that we stay ahead and informed of new regulations that will be subject to audit work.

Our compliance audit procedures are designed to:

- Understand the regulatory requirements specific to selected audit areas,
- Assess internal controls over governance and compliance,
- Identify and test those transactions and activities that are likely to have a financial impact on the financial statements and to determine whether they were carried out in accordance with the provisions of laws, rules, investments, bonds, Florida Statutes, ordinances / resolutions, contracts and grantor agreements applicable to the City.

The nature and extent of our compliance tests are derived from the following:

- Results of our analysis of internal control over compliance matters
- Review of bond documents
- Correspondence with federal and state agencies
- Review of inter-jurisdictional agreements and internal policies
- Florida statutes and grant agreements

We will conduct our audit in accordance with standards applicable to financial audits contained in auditing standards generally accepted in the United States of America, GAS and Single Audit (both federal and state). We will work with the City's personnel during interim fieldwork to determine key requirements to test by inquiring on key compliance requirements that the City regularly monitors and by selecting grants to be tested under Uniform Guidance and the Florida Single Audit Act. We will also review debt covenants, contractual requirements, Florida Statutes, key ordinances and resolutions and investment policies. In doing so, we will utilize programs and procedures already established for city governments. Our reports will note instances of noncompliance, if any, that could have a direct and material effect on the financial statements or on compliance reporting required grantors.

Pricing

1 Audit fees for each year (5-year initial period) broken out by the following:

a. Audit of the financial statements, including preparation of financial statements

b. Single audit (cost per major program, if applicable)

c. Discount available to the City if the City elects to prepare the financial statements in-house

We understand and appreciate your desire for professional service providers who are not only highly qualified, but who are also cost-conscious and cost-effective about the work they perform. We are mindful that cost is always a consideration in selecting a professional services firm. Accordingly, we have structured our fee based on our strong desire to develop a mutually rewarding, long-term relationship.

Our fees are generally based on the time required to complete the work at our established billing rates, plus clerical and computer charges and out-of-pocket expenses. Our fees are also based on other factors such as the complexity of the work, the skill required, time limits, the experience and abilities of our personnel, and the value of the services rendered.

Service	2026	2027	2028	2029	2030
Financial Statement Audit in Accordance with *Government Auditing Standards* for the year ending September 30	$58,000	$59,700	$61,500	$63,300	$65,100
Compliance Audit in Accordance with Uniform Guidance and Florida Single Audit Act*	$7,000	$7,200	$7,400	$7,600	$7,800
Preparation of the City's Financial Statements**	$5,000	$5,000	$5,000	$5,000	$5,000
Total Fees with Financial Statement Preparation	**$70,000**	**$71,900**	**$73,900**	**$75,900**	**$77,900**
Total Fees without Financial Statement Preparation	**$65,000**	**$66,900**	**$68,900**	**$70,900**	**$72,900**

Additional Details

- Please Note: “Cherry Bekaert” is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert Advisory LLC is not a licensed CPA firm. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide business advisory and non-attest services. For more details, visit cbh.com/disclosure.
- *Single Audit fee includes testing of 2 major federal or state programs. Additional programs subject to Single Audit will be priced at $3,500 per program.
- **Should the elect to prepare financial statements in-house, we will not charge for this service
- Future year increases beyond the fee commitment shown will be adjusted to annual cost of living increases, assuming there are no significant changes to the scope of work and engagement.
- A change in fees will apply should the scope of work change significantly. Should this occur, or there is a change in scope because of a change in your operations, we would meet with you to obtain your agreement on any increase in the fee ranges before proceeding.
- We will invoice for all travel and other direct expenses. Travel-related expenses can be minimized based on the City's ability to make documentation available for remote fieldwork.

- We will work collaboratively with the City to establish and comply with an agreed-upon completion date, consistent with Addendum 2, Question 6. Should an extension become necessary, we will communicate with the City promptly and seek its approval.
- These fees represent our good faith estimate based upon our experience and current understanding of your company and scopes of work. If we have misunderstood the scope requirements or company structure in any way, we are happy to reassess fees and present an updated cost proposal.

Start Up Costs

The proposed fees do not include the additional time we expect to establish our understanding of the City, get introduced with your personnel and become familiar with the structure and allocation criteria. This effort typically amounts to 15 – 25% more hours in the first service year. We will absorb this additional time as an investment in the long-term relationship with the City.

2. Hourly rates for additional work by position

Our example discounted hourly rates are below. The rates will be applicable to any services outside the approved scope, but will be negotiated and communicated prior to any work being completed.

Staff Level	Hourly Rate (Example Discounted Rate)
Partner/Director	$320
Senior Manager	$290
Manager	$250
Senior Associate	$200
Associate	$185

3. Statement of firm's policy on whether proposed fees are all-inclusive and when any additional expenses or consultations will be billed

Proposed fees provided above are all-inclusive. We commit to no "surprise" billings and encourage open lines of communication throughout the year as part of our services. The initial planning meeting held with the City's management will ensure that expectations and deliverables are mutually agreed upon, and our ongoing communication with you throughout the year will help to keep both parties aware of the engagement status. We do our best to develop realistic budgets based on the capabilities and resources of our clients.

Generally, we do not bill for routine telephone consultations, including calls received during the year regarding audit and compliance questions. We want and encourage you to contact us for advice and guidance on accounting, compliance, business strategy, or other matters. These consultations are part of our commitment to you as a client, and not something you will get a bill for. Should a matter require major research or services not included in our proposal, we will bill for these services at established hourly rates as rendered. Before beginning any additional work outside the scope of this proposal, we will discuss anticipated fees with your management to obtain understanding and approval, as well as any anticipated discount based on the timing and complexity of the service.

In instances where additional fees are expected during in-scope services, we will:

- Communicate the possibility of additional fees to the City as soon as they become apparent;
- Isolate the specific issues that are influencing the potential overruns;
- Agree with the City on a plan to address the issues (e.g., can the client resolve or do they require our assistance?)
- Based on that plan, agree to the need for additional fees, if any.

We communicate issues as early as possible to provide maximum flexibility for our clients to decide how best to resolve these matters and positively influence the cost of the engagement.

Appendix

Contractor's Proposal Submittal

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: Cherry Bekaert LLP DATE: August 6, 2026

ADDRESS: 401 E Jackson St, Ste 1200, Tampa, FL 33602 PHONE: 813.472.5749

PROPOSER: Lauren Strope NAME: Lauren Strope - Partner
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☑ physical presence or ☐ online notarization**, this 6 day of August, 2026, by Lauren Strope, who is personally known to me or has produced _____ as identification.

(SEAL)

JEANETTE LOPEZ
MY COMMISSION # HH 713591
EXPIRES: September 12, 2029

Jeanette Lopez
Notary Public – State of Florida

Jeanette Lopez
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

Public Entity Criminal Affidavit

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Lauren Strope - Partner
(Print individual's name and title)

for: Cherry Bekaert LLP
(Print name of entity submitting sworn statement)

at: 401 E Jackson St, Ste 1200, Tampa, FL 33602
(Business address)

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

56-0574444
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

N/A
(SSN)

by the individual signing this sworn statement:

Lauren Strope
(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me by means of ☑ **physical presence** or ☐ **online notarization**, this 12 day of August, 2026, by Lauren Strope, who is personally known to me or has produced _____ as identification.

(SEAL)

JEANETTE LOPEZ
MY COMMISSION # HH 713591
EXPIRES: September 12, 2029

Jeanette Lopez
Notary Public – State of Florida

Jeanette Lopez
(Print, Type, Stamp, or Commissioned Name of Notary Public)

Non-Collusion Affidavit

VII. NON-COLLUSION AFFADAVIT

STATE OF Florida
COUNTY OF Hillsborough

I state that I Lauren Strope - Partner of Cherry Bekaert LLP,
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.
2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.
3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.
4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.
5. Cherry Bekaert LLP its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Cherry Bekaert LLP

Signed By: Lauren Strope

Print Name: Lauren Strope - Partner

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me by means of ☑ physical presence or ☐ online notarization, this 6 day of August, 2026, by Lauren Strope who is personally known to me or has produced _____ as identification.

(SEAL)

JEANETTE LOPEZ
MY COMMISSION # HH 713591
EXPIRES: September 12, 2029

Jeanette Lopez
Notary Public – State of Florida

Jeanette Lopez
(Print, Type, Stamp, or Commissioned Name of Notary Public)

Insurance Certificates

The Firm maintains adequate insurance coverage to meet the needs of the City. We have placed our professional liability insurance with a national carrier and our current limits of coverage are satisfactory for this engagement. Below are our current policies:

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/29/2025

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

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

PRODUCER Scott Insurance 3900 Westerre Parkway, Suite 200 Richmond VA 23233	CONTACT NAME: Cherice Tracy PHONE (A/C, No, Ext): 804-545-2234 FAX (A/C, No): 434-455-8524 E-MAIL ADDRESS: ctracy@scottins.com
INSURED CHERR-2 Cherry Bekaert Advisory Holdco, LLC; Cherry Bekaert Advisory, LLC Cherry Bekaert LLP; Cherry Bekaert International, Inc. Attn: Pam White 200 S. 10th Street, Suite 900 Richmond VA 23219	INSURER A: Travelers Property Casualty Company of America (A+) NAIC # 25674 INSURER B: The Charter Oak Fire Insurance Company (A++) 25615 INSURER C: Travelers Property Casualty Insurance Company 36161 INSURER D: Travelers Casualty and Surety Company (A++) 19038 INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 1213785116 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [X] PRO-JECT [X] LOC OTHER:			6302X55382A-COF-25	10/1/2025	10/1/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 1,000,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
C	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			BA-2X557319-25-43-G	10/1/2025	10/1/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
A	X UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 10,000			CUP-2X557516-25-43	10/1/2025	10/1/2026	EACH OCCURRENCE AGGREGATE $	$ 15,000,000 $ 15,000,000 $
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-2X557842-25-43-G	10/1/2025	10/1/2026	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

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

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ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/31/2025

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

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PRODUCER Lemme, A Division of EPIC 125 S. Wacker Dr. Suite 3150 Chicago IL 60606	CONTACT NAME: Cathy Kuehl PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A : MS Transverse Specialty Insurance — 41807
INSURED CHERBEK Cherry Bekaert LLP Cherry Bekaert Advisory LLC 3800 Glenwood Avenue, Suite 200 Raleigh NC 27612	INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 51955316 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			MSTAPL-00043	10/30/2025	10/30/2026	Each Claim Aggregate	$1,000,000 $2,000,000

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

CERTIFICATE HOLDER	CANCELLATION
Parties at Interest	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.** AUTHORIZED REPRESENTATIVE CKuehl

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/31/2025

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PRODUCER	CONTACT NAME: Cathy Kuehl
Lemme, A Division of EPIC 125 S Wacker Dr Suite 3150 Chicago IL 60606	PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Travelers Casualty and Surety Company	19038
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED	CHERBEK
Cherry Bekaert LLP 3800 Glenwood Avenue, Suite 200 Raleigh NC 27612	

COVERAGES **CERTIFICATE NUMBER:** 1505952468 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Fiduciary Liability / Crime			107515868	10/30/2025	10/30/2026	F: Each Claim / Agg. C: Each Claim	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER

Parties of Interest

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

CKuehl

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Contract Terms for Negotiation

As with any contractual relationship, Cherry Bekaert's desire to enter into a contract with the City is based on reaching a mutually positive negotiation of terms and conditions. After reviewing the RFP, we would like to offer some alternative language for your consideration.

RFP Section	Desired Exception/Revision
COMPLETION OF WORK	The work will be completed and ready for final inspection within five (5) years from contract execution. With the option to renew for five (5) additional years upon written agreement of the parties.
LIQUIDATED DAMAGES	Cherry Bekaert requests this clause be struck in its entirety.
INDEMNIFICATION	In consideration of the payment of ten dollars ($10.00) as part of the above purchase price, Proposer shall indemnify, defend, and hold harmless the City, its officers and employees, from liabilities, damages, losses and costs, including but not limited to, reasonable attorney's fees, to the extent caused by the gross negligence, recklessness, or intentional wrongful misconduct of the responding firm and any persons employed or utilized by the responding firm in the performance of the Contract. Provided, however, that the maximum aggregate liability of Proposer with respect to its indemnification and defense obligations under this paragraph and the contract shall not exceed the sum of five million dollars ($5,000,000.00).
CITY'S RIGHT TO TAKE OVER THE WORK	***Edits below are included because this clause doesn't apply to an audit engagement*** If the Proposer shall be adjudged bankrupt, or if they should make a general assignment for the benefit of its creditors, or if a receiver should be appointed to take over their affairs, or if they should fail to prosecute their work with due diligence and carry the work forward in accordance with its' work schedule and the time limits set forth in the Contract Documents, or if they should fail to substantially perform one or more of the provisions of the Contact Documents to be performed by them, the City may serve written notice on the Proposer and the Surety on its' performance bond, stating the City's intention to exercise one of the remedies hereinafter set forth and the grounds upon which the City bases its right to exercise such remedy. In any event, unless the matter complained of is satisfactorily cleared within ten (10) business days after the service of such notice, the City may, without prejudice to any other right or remedy exercise one of such remedies at once; having first obtained a certificate from the City Manager or designee that such sufficient cause exists to justify such action. The City may terminate the services of the Proposer, which termination shall take effect immediately upon service of notice thereof on the Proposer and their Surety, whereupon the Surety shall have the right to take over and perform the Contract. If the Surety does not commence performance of the Contract within ten (10) ten days after service of the notice of termination, the City may itself take over the work~~, take possession of and use all materials, tools, equipment, and appliances on the premises~~ and prosecute the work to completion by such means as it shall deem best. Amounts owing the Proposer for services performed prior to the date of termination shall be paid by the City. ~~In the event of such termination of their service, the Proposer shall not be entitled to any further payment under their Contract until the work is completed and accepted. If the City takes over the work and the unpaid Contract balance exceeds the~~

	~~cost of completing the work, including compensation for damages or expenses incurred by the City through the default of the Proposer, the excess unpaid Contract balance shall be paid to the Proposer. If the City takes over the work and the unpaid Contract balance does not exceed the cost of completing the work, including compensation for damages or expenses incurred by the City through the default of the Proposer, the Proposer and his Surety shall pay the difference to the City. The City Manager or designee shall certify such cost, expenses, and damages.~~ The City may take control of the work and either make good the deficiencies of the Proposer itself or direct the activities of the Proposer in doing so, employing such additional help as the City deems advisable. ~~In such event, the City shall be entitled to collect from the Proposer and his Surety, or to deduct from any payment then or thereafter due the Proposer, the costs incurred by it through the default of the Proposer, provided the City Manager or designee approves the amount thus charged to the Proposer.~~ ~~The City may require the Surety on the Proposer's bond to take control of the work at once and see to it that all deficiencies of the Proposer are made good with due diligence. As between the City and the Surety, the entire cost of making good such deficiencies shall be borne by the Surety. If the Surety takes over the work, either upon termination of the services of the Proposer or upon instructions from the City to do so, the provisions of the Contract Documents shall govern in respect to the work done by the Surety, the Surety being substituted for the Proposer as to such provisions, including provisions as to the payment for the work and provisions of this section as to the right of the City to do the work itself or to take control of the work.~~
RIGHT OF OCCUPANCY	Cherry Bekaert requests this clause be struck in its entirety because it doesn't apply to an audit engagement.
SERVICES AGREEMENT **3. Scope of Services**	***Edits below are included because these clauses don't apply to an audit engagement*** b. Contractor must supervise the work force to ensure that all workers conduct themselves and perform their work in a safe and professional manner. ~~Contractor must comply with all OSHA safety rules and regulations in the operation of equipment and in the performance of the work. Contractor must at all times have a competent field supervisor on the job site to enforce these policies and procedures at the Contractor's expense.~~ ~~e. Contractor warrants to the City that all goods and materials furnished under the contract will be new unless otherwise specified and that contractor possesses good, clear, and marketable title to said goods and there are no pending liens, claims, or encumbrances whatsoever against said goods. All work not conforming to these requirements, including substitutions not properly approved and authorized may be considered defective. Contractor further warrants that all goods, materials and workmanship furnished, whether furnished by the Contractor or its subcontractors and suppliers, will comply with the specifications, drawings and other descriptions supplied or adopted. Last, Contractor warrants all material and workmanship for a minimum of (1) year from date of project completion and acceptancy by the City. If within one (1) year after acceptance by the City, or within such larger period of time as may be prescribed by law any of the work is found to be defective or not in accordance with~~

	~~the contract documents, the Contractor will, after receipt of a written notice from the City to do so, promptly correct the work.~~
SERVICES AGREEMENT **5. Damages**	Cherry Bekaert requests this clause be struck in its entirety because it doesn't apply to an audit engagement.
SERVICES AGREEMENT **8. Warranties**	Cherry Bekaert requests this clause be struck in its entirety because it doesn't apply to an audit engagement.
SERVICES AGREEMENT **17. Indemnification**	In consideration of the payment of ten dollars as part of the compensation described herein, such sum being specifically found by Contractor to be sufficient consideration for this indemnification, Contractor shall indemnify, defend and hold the City harmless for itself, its past/present/future elected and appointed officials, its employees, agents and assigns, from and against any and all losses, claims, damages, suits, actions, liability or demands, including attorneys' fees and costs of litigation through all appellate proceedings, arising from the grossly negligent or willful performance or non-performance of this Agreement, ~~whether caused in part by the City or not,~~ and in connection with violations of copyrighted or trademarked materials used by Contractor, loss of life, bodily or personal injury, or property damage, including loss of use thereof, directly or indirectly caused by, resulting from, arising out of or occurring in connection with the grossly negligent or willful acts of ~~operations of~~ the Contractor or its officers, employees, agents, subcontractors, or independent Contractors in the performance of the services, excepting only such loss of life, bodily or personal injury, or property damage solely attributable to the gross negligence or willful misconduct of the City or its elected or appointed officials and employees. In any and all claims against the City, or any of their agents or employees by any employee of the Contractor any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph is not limited in any way by ~~any limitation in this amount or type of damages compensation or benefits payable by or for the Contractor or any subcontractor under~~ Workers' Compensation Acts, Disability Benefit Acts or other Employee Benefit Acts. Provided, however, that the maximum aggregate liability of Proposer with respect to its indemnification and defense obligations under this paragraph and the contract shall not exceed the sum of five million dollars ($5,000,000.00). Nothing contained herein is intended nor may it be construed, to waive City's rights and immunities under the common law or Section 768.28, Florida Statutes, as amended from time to time; nor will anything included herein be construed as consent to be sued by any third parties in any matter arising out of this Agreement. To the extent considered necessary by the Contract Administrator and the City Attorney, any sums due Contractor under this Agreement may be retained by the City until all of the City's claims subject to this indemnification obligation have been settled or otherwise resolved, and any amount withheld is not subject to payment of interest by the City. The above provisions will survive the termination or expiration of this Agreement and will pertain to any occurrence during the term of this Agreement, even though the claim may be made after the termination or expiration hereof.
SERVICES AGREEMENT **20. Audit Rights**	The City reserves the right to audit the records of the Contractor for the commodities and/or serves provided under the contract upon reasonable advance written notice ~~at any time~~ during the performance and term of the contract and for a period of five (5) years after completion and acceptance by the City. If required by the City, the

	Contractor agrees to submit to an audit by an independent certified public accountant selected by the City. The Contractor must allow the City to inspect, examine and review the records of the Contractor in relation to this Agreement upon reasonable advance written notice ~~at any an all times during normal business hours~~ during the term of the Agreement.
SERVICES AGREEMENT **18. Breach during Emergency Recovery Period**	Cherry Bekaert requests this clause be struck in its entirety.

Sample Engagement Letter

Cherry Bekaert LLP
Your Guide Forward

August 19, 2026

To the Honorable Mayor and Members of City Commission
City of St. Pete Beach, Florida
155 Corey Avenue
St. Pete Beach, Florida 33706

This engagement letter between City of St. Pete Beach (hereafter referred to as the "City" or "you" or "your" or "management") and Cherry Bekaert LLP (the "Firm" or "Cherry Bekaert" or "we" or "us" or "our") sets forth the nature and scope of the services we will provide, the City's required involvement and assistance in support of our services, the related fee arrangements, and other Terms and Conditions, which are attached hereto and incorporated by reference, designed to facilitate the performance of our professional services and to achieve the mutually agreed-upon objectives of the City.

Summary of services

We will provide the following services to the City as of and for the year ended September 30, 2026:

Audit and attestation services

1. We will audit the basic financial statements of the City as of and for the year ended September 30, 2026 including the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information, including the disclosures.
2. We will audit the schedule of expenditures of federal awards and state financial assistance. As part of our engagement we will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.
3. We will apply limited procedures to the required supplementary information (RSI), such as management's discussion and analysis (MD&A) and pension/OPEB funding schedules, which will consist of inquiries of City's management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.
4. The introductory section and statistical section accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that information.
5. We will examine the City's compliance with the requirements of Section 218.415, Florida Statutes. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

SAMPLE

Accordingly, it will include tests of your records and other procedures we consider necessary to enable us to express an opinion as to whether the City complied, in all material respects, with the aforementioned requirements.

Nonattest accounting and other services

We will provide the following additional services:

1. Complete the appropriate sections of and sign the Data Collection Form.

Your expectations

Our services plan, which includes our audit plan, is designed to provide a foundation for an effective, efficient, and quality-focused approach to accomplish the engagement objectives and meet or exceed the City's expectations. Our services plan will be reviewed with you periodically and will serve as a benchmark against which you will be able to measure our performance. Any additional services that you may request, and that we agree to provide, will be the subject of separate written arrangements.

The City recognizes that our professional standards require that we be independent from the City in our audit of the City's basic financial statements and our accompanying reports in order to ensure that our objectivity and professional skepticism have not been compromised. As a result, we cannot enter into a fiduciary relationship with the City and the City should not expect that we will act only with due regard to the City's interest in the performance of this audit, and the City should not impose on us special confidence that we will conduct this audit with only the City's interest in mind. Because of our obligation to be independent of the City, no fiduciary relationship will be created by this engagement or audit of the City's basic financial statements.

The engagement will be led by Lauren Strope, who will be responsible for assuring the overall quality, value, and timeliness of the services provided to you.

Audit and attestation services

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance)"; the Single Audit Act Amendments of 1996; Chapter 10.550, Rules of the Auditor General of the State of Florida; and the Florida Single Audit Act . The objective of our audit is to obtain reasonable assurance about whether the City's basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion(s) about whether the City's basic financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the Summary of Services section when considered in relation to the basic financial statements taken as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or

SAMPLE

error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the basic financial statements in conformity with the basis of accounting noted above. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of applicable laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the basic financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996, the Uniform Guidance, Chapter 10.550, Rules of the Auditor General of the State of Florida, and the Florida Single Audit Act .

Auditor's responsibilities for the audit of the basic financial statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida, and other procedures as deemed necessary to enable us to express such an opinion or opinions about whether the basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("GAAP"). We will also:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the basic financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion(s). The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the basic financial statements, including the disclosures, and whether the basic financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.

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- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Nonattest accounting and other services

In connection with any of the audit, accounting, or other services noted below, we will provide a copy of all schedules or other support for you to maintain as part of your books and records supporting your basic financial statements. You agree to take responsibility for all documents provided by Cherry Bekaert and will retain copies based on your needs and document retention policies. By providing these documents to you, you confirm that Cherry Bekaert is not responsible for hosting your records or maintaining custody of your records or data and that Cherry Bekaert is not providing business continuity or disaster recovery services. You confirm you are responsible for maintaining internal controls over your books and records including business continuity and disaster recovery alternatives. In addition, any documents provided to Cherry Bekaert by the City in connection with these services will be considered to be copies and will not be retained by Cherry Bekaert after completion of the accounting and other services. You are expected to retain anything you upload to a Cherry Bekaert portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

The accounting and other services described in this section are nonaudit services, which do not constitute audit services under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming City's management responsibilities.

In conjunction with providing these accounting and other services, we may use third party software or templates created by Cherry Bekaert for use on third party software. Management expressly agrees that the City has obtained no rights to use such software or templates and that Cherry Bekaert's use of the City's data in those applications is not deemed to be hosting, maintaining custody, providing business continuity, or disaster recovery services.

Accounting services

We will advise City's management about the application of appropriate accounting principles, and may propose adjusting journal entries to the City's basic financial statements. The City's management is responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the City's basic financial statements. If, while reviewing the journal entries, the City's management determines that a journal entry is inappropriate, it will be the City's management's responsibility to contact us to correct it.

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Data collection form

We will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the City; however, it is the City's management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the designated federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

City's management responsibilities related to accounting and other services

For all nonattest services we perform in connection with the engagement, you are responsible for designating a competent employee to oversee the services, make any management decisions, perform any management functions related to the services, evaluate the adequacy of the services, retain relevant copies supporting your books and records, and accept overall responsibility for the results of the services.

Prior to the release of the report, the City's management will need to sign a representation letter acknowledging its responsibility for the results of these services, and acknowledging receipt of all appropriate copies.

City's management responsibilities related to the audit

The City's management is responsible for (1) designing, implementing, and maintaining internal controls, including internal controls over federal awards and state financial assistance, and for evaluating and monitoring ongoing activities, relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error, and to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that the City's management and financial information is reliable and properly reported. The City's management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the basic financial statements, schedule of expenditures of federal awards and state financial assistance and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationship in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

The City's management is responsible for making all financial records and related information available to us, including additional information that is requested for purposes of the audit (including information from outside of the general and subsidiary ledgers), and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which it is aware that is relevant to the preparation and fair presentation of the basic financial statements, such as records, documentation,

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identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the Florida Single Audit Act [and reference state specific audit specifications, if applicable], (3) additional information that we may request for the purpose of the audit and (4) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the basic financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) the City's management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the basic financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or other. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report. Additionally, as required by the Uniform Guidance, the Florida Single Audit Act, and Chapter 10.550, Rules of the Auditor General of the State of Florida, it is the City's management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards and state financial assistance; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings, and prepare a summary schedule of prior audit findings and a separate corrective action plan.

The City's management is responsible for identifying all federal awards and state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) and state financial assistance in conformity with the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida]. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited basic financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon or make the audited basic financial statements readily available to intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date the schedule of expenditures of federal awards and state financial assistance is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida, (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in

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accordance with the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida , (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes), and (4) the City has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles.

The City's management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The City's management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the *Audit and attestation services* section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing City's management views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

The City's management agrees to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and state financial assistance and disclosures, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the basic financial statements, schedule of expenditures of federal awards and state financial assistance and disclosures, and that you have reviewed and approved the basic financial statements, schedule of expenditures of federal awards and state financial assistance and disclosures prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

The City's management is responsible for disclosing to us all documents that comprise the annual report and preparation of the annual report. You agree you will provide us with the final version of all documents comprising the annual report prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report. If obtaining the final version of these documents is not possible prior to the date of the auditor's report, then the documents will be provided as soon as practicable, and the City will not issue the annual report prior to providing them to the us and allowing sufficient time to apply required audit procedures. If the documents comprising the annual report are provided after the date of the auditor's report and we concluded that there is a material inconsistency or misstatement then we will take appropriate actions which may include communicating the matter to those charged with governance or obtaining legal advice.

Reporting

Our report will be addressed to City Council of the City. Circumstances may arise in which our report may differ from its expected form and content based on the result of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if

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necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also issue written reports upon completion of our Single Audit. The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida. Both reports will state that the report is not suitable for any other purpose.

Indemnity

Cherry Bekaert will rely on the City to provide information and representations to us in the performance of our professional services and in consideration of the fees that we will charge. Because of the importance of management's representations to the effective performance of our services, the City will release, indemnify, and hold harmless the Firm and its personnel from any claims, liabilities, costs, and expenses relating to our services under this letter arising in circumstances where there has been a known misrepresentation by an officer or employee of the City, regardless of whether such officer or employee was acting in the City's interest. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise. This provision will survive termination of this Letter.

Limitation of damages

In recognition of the relative risks and benefits of this agreement to both the City and Cherry Bekaert, the City agrees, to the fullest extent permitted by law, to limit the damages owed by Cherry Bekaert to the City for any and all liability, claims, losses, and costs, of any nature whatsoever, so that the total aggregate damages payable by Cherry Bekaert to the City shall not exceed the total fees for services rendered under this agreement. Both parties to this agreement intend and agree that this limitation apply to any and all damages or causes of action against Cherry Bekaert, however alleged or arising, unless otherwise prohibited by law, or unless the claimed damages arise due to the gross negligence or willful misconduct of Cherry Bekaert.

Statute of limitations

The City agrees not to bring any claims against any partner or employee of the Firm in any form for any reason. The City and the Firm agree that any suit arising out of or related to the services contemplated by this engagement letter must be filed within one year after the cause

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of action arises. The cause of action arises upon the earlier of (i) delivery of the final work product for which the firm has been engaged, (ii) where applicable, filing of the final work product for which the firm has been engaged, or (iii) the date which the services contemplated under this engagement letter are terminated by either party.

Fees

The estimated fees contemplate only the services described in the Summary of Services section of this letter. You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees which will be at our standard billing rates noted in the table below. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The following summarizes the estimated fees for the services described above:

Description of services	Estimated fee
Audit services for the year ended September 30, 2026	
Audit of the City of St. Pete Beach *	please refer to proposed pricing schedule
Federal or State Single Audit (as needed) *	please refer to proposed pricing schedule

The fees will be billed periodically . Invoices are due on presentation. A service charge will be added to past due accounts equal to 1.5% per month (18% annually) on the previous month's balance less payments received during the month, with a minimum charge of $2.00 per month.

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City of St. Pete Beach
August 17, 2026
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If the foregoing is in accordance with your understanding, please sign a copy of this letter in the space provided and return it to us. No change, modification, addition, or amendment to this letter shall be valid unless in writing and signed by all parties. The parties agree that this letter may be electronically signed and that the electronic signatures will be deemed to have the same force and effect as handwritten signatures.

If you have any questions, please email Lauren Strope at lstrope@cbh.com. Sincerely,

CHERRY BEKAERT LLP

Cherry Bekaert LLP

City of St. Pete Beach

ACCEPTED BY: _____

TITLE: _____ DATE: _____

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Attachment - Page 1

Cherry Bekaert LLP
Engagement Letter Terms and Conditions

The following terms and conditions are an integral part of the attached engagement letter and should be read in their entirety in conjunction with your review of the letter.

Limitations of the audit report

Should the City wish to include or incorporate by reference the financial statements and our report thereon into *any* other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards ("GAAS") to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the City will not include or incorporate by reference the financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

Limitations of the audit process

In conducting the audit, we will perform tests of the accounting records and such other procedures as we consider necessary in the circumstances to provide a reasonable basis for our opinion on the financial statements. We also will assess the accounting principles used and significant estimates made by the City's management, as well as evaluate the overall basic financial statement presentation.

Our audit will include procedures designed to obtain reasonable assurance of detecting misstatements due to errors or fraud that are material to the financial statements. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. For example, audits performed in accordance with GAAS are based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material misstatements due to errors or fraud, if they exist, may not be detected. Also, an audit is not designed to detect matters that are immaterial to the financial statements. In addition, an audit conducted in accordance with GAAS does not include procedures specifically designed to detect illegal acts having an indirect effect (e.g., violations of fraud and abuse statutes that result in fines or penalties being imposed on the City) on the financial statements.

Similarly, in performing our audit we will be aware of the possibility that illegal acts may have occurred. However, it should be recognized that our audit provides no assurance that illegal acts generally will be detected, and only reasonable assurance that illegal acts having a direct and material effect on the determination of financial statement amounts will be detected. We will inform you with respect to errors and fraud, or illegal acts that come to our attention during the course of our audit unless clearly inconsequential. In the event that we have to consult with the City's counsel or counsel of our choosing regarding any illegal acts we identify, additional fees incurred may be billed to the City. You agree that the City will cooperate fully with any procedures we deem necessary to perform with respect to these matters.

We will issue a written report upon completion of our audit of the City's financial statements. If, for any reason, we are unable to complete the audit, or are unable to form, or have not formed an opinion on the financial statements, we may decline to express an opinion or

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decline to issue a report as a result of the engagement. We will notify the appropriate party within your organization of our decision and discuss the reasons supporting our position.

Audit procedures – general

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve professional judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the City's management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by the City's management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits, nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of the City's management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a program specific audit. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the basic financial statements; schedule of expenditures of federal awards and state financial assistance; federal award programs and state projects; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit procedures – internal controls

Our audit will include obtaining an understanding of the City and its environment, including internal controls relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion(s). The risk of not detecting a material

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misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the basic financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the basic financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, including cybersecurity, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General of the State of Florida, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General of the State of Florida.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to the City's management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants ("AICPA") professional standards, *Government Auditing Standards*, and the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General of the State of Florida.

Audit procedures - compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws and regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General of the State of Florida requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General of the State of Florida.

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Nonattest services (if applicable)

All nonattest services to be provided in the attached engagement letter (if applicable) shall be provided pursuant to the AICPA Code of Professional Conduct. The AICPA Code of Professional Conduct requires that we establish objectives of the engagement and the services to be performed, which are described under nonattest services in the attached letter.

You agree that the City's designated individual will assume all the City's management responsibilities for the nonattest services we provide; oversee the services by designating an individual, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. In order to ensure we provide such services in compliance with all professional standards, the designated individual is responsible for:

- Making all financial records and related information available to us
- Ensuring that all material information is disclosed to us.
- Granting unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- Identifying and ensuring that such nonattest complies with the laws and regulations.

The accuracy and appropriateness of such nonattest services shall be limited by the accuracy and sufficiency of the information provided by the City's designated individual. In the course of providing such nonattest services, we may provide professional advice and guidance based on knowledge of accounting, tax and other compliance, and of the facts and circumstances as provided by the City's designated individual. Such advice and guidance shall be limited as permitted under the AICPA Code of Professional Conduct.

Communications

At the conclusion of the audit engagement, we may provide the City's management and those charged with governance a letter stating any significant deficiencies or material weaknesses which may have been identified by us during the audit and our recommendations designed to help the City make improvements in its internal control structure and operations related to the identified matters discovered in the financial statement audit. As part of this engagement, we will ensure that certain additional matters are communicated to the appropriate members of the City. Such matters include (1) our responsibilities under GAAS, (2) the initial selection of and changes in significant accounting policies and their application, (3) our independence with respect to the City, (4) the process used by City's management in formulating particularly sensitive accounting estimates and the basis for our conclusion regarding the reasonableness of those estimates, (5) audit adjustments, if any, that could, in our judgment, either individually or in the aggregate be significant to the financial statements or our report, (6) any disagreements with the City's management concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements, (7) our views about matters that were the subject of the City's management's consultation with other accountants about auditing and accounting matters, (8) major issues that were discussed with the City's management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards, and (9) serious difficulties that we encountered in dealing with the City's management related to the performance of the audit.

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Other matters

Access to working papers

The working papers and related documentation for the engagement are the property of the Firm and constitute confidential information. We have a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for records retention. It is our policy to retain all workpapers and client information for seven years from the date of issuance of the report. It is our policy to retain emails and attachments to emails for a period of 12 months, except as required by any governmental regulation. Except as discussed below, any requests for access to our working papers will be discussed with you prior to making them available to requesting parties. Any parties seeking voluntary access to our working papers must agree to sign our standard access letter.

We may be requested to make certain documentation available to regulators, governmental agencies (e.g., SEC, PCAOB, HUD, RD, DOL, etc.), or their representatives ("Regulators") pursuant to law or regulations. If requested, access to the documentation will be provided to the Regulators. The Regulators may intend to distribute to others, including other governmental agencies, our working papers and related documentation without our knowledge or express permission. You hereby acknowledge and authorize us to allow Regulators access to and copies of documentation as requested. In addition, our Firm, as well as all other major accounting firms, participates in a "peer review" program covering our audit and accounting practices as required by the AICPA. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for the City may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us in writing.

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Electronic transmittals

During the course of our engagement, we may need to electronically transmit confidential information to each other, within the Firm, and to other entities engaged by either party. Although email is an efficient way to communicate, it is not always a secure means of communication and thus, confidentiality may be compromised. As an alternative, we recommend using our Client Portal ("Portal") to transmit documents. Portal allows the City, us, and other involved entities to upload and download documents in a secure location. You agree to the use of email, Portal, and other electronic methods to transmit and receive information, including confidential information, between the Firm, the City, and other third party providers utilized by either party in connection with the engagement.

Use of third party providers and alternative practice structure

Cherry Bekaert LLP and Cherry Bekaert Advisory LLC (an associated, but not affiliated entity) are parties to an administrative services agreement ("ASA"). Cherry Bekaert LLP and Cherry Bekaert Advisory LLC are operating in an arrangement commonly described as an "alternative practice structure". Pursuant to the ASA, Cherry Bekaert LLP leases professional and administrative staff, both of which are employed by Cherry Bekaert Advisory LLC, to support Cherry Bekaert LLP's performance under this engagement letter. As a result, Cherry Bekaert LLP will share your confidential information with Cherry Bekaert Advisory LLC so that the leased employees are able to support Cherry Bekaert LLP's performance under this

engagement letter. These leased employees are under the direct control and supervision of Cherry Bekaert LLP, which is solely responsible for the professional performance of the services under this engagement letter. The leased employees are subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and Cherry Bekaert LLP and Cherry Bekaert Advisory LLC have contractual agreements requiring confidential treatment of all client information.

To the extent Cherry Bekaert Advisory LLC will provide tax, advisory, and/or consulting services to you, Cherry Bekaert LLP will provide Cherry Bekaert Advisory LLC with access to your accounting, financial, and other records that Cherry Bekaert LLP maintains to enable Cherry Bekaert Advisory LLC to provide those services to you.

In addition to the structure noted above, in the normal course of business, we may on occasion use the services of an independent contractor or a temporary or loaned employee, all of whom may be considered a third party service provider. On these occasions, we remain responsible for the adequate oversight of all services performed by the third party service provider and for ensuring that all services are performed with professional competence and due professional care. We will adequately plan and supervise the services provided by the third party service provider; obtain sufficient relevant data to support the work product; and review compliance with technical standards applicable to the professional services rendered. We will enter into a contractual agreement with the third party service provider to maintain the confidentiality of information and be reasonably assured that the third party service provider has appropriate procedures in place to prevent the unauthorized release of confidential information to others.

SAMPLE

Subpoenas

In the event we are requested or authorized by the City, or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the City, the City will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such a request at standard billing rates.

Dispute resolution provision

This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to any dispute or claim arising out of or relating to this engagement letter or the services provided hereunder, or any other audit or attest services provided by or on behalf of the Firm or any of its subcontractors or agents to the City or at its request ("Disputes"), and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

Mediation

All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties, and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

Arbitration procedures

If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules"). The arbitration shall be conducted before a panel of three arbitrators. Each of the City and the Firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the Commonwealth of Virginia (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Costs

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

Waiver of trial by jury

In the event the parties are unable to successfully arbitrate any dispute, controversy, or claim, the parties agree to WAIVE TRIAL BY JURY and agree that the court will hear any matter without a jury.

Independent contractor

Each party is an independent contractor with respect to the other and shall not be construed as having a trustee, joint venture, agency, or fiduciary relationship.

No third party beneficiaries

The parties do not intend to benefit any third party by entering into this agreement, and nothing contained in this agreement confers any right or benefit upon any person or entity who or which is not a signatory of this agreement.

Terms and conditions supporting fees

The estimated fees set forth in the attached engagement letter are based on anticipated full cooperation from the City's personnel, timely delivery of requested audit schedules and supporting information, timely communication of all significant accounting and financial

SAMPLE

reporting matters, the assumption that unexpected circumstances will not be encountered during the audit, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. We strive to ensure that we have the right professionals scheduled on each engagement. As a result, sudden City requested scheduling changes or scheduling changes necessitated by the agreed information not being ready on the agreed-upon dates can result in expensive downtime for our professionals. Any last minute schedule changes that result in downtime for our professionals could result in additional fees. Our estimated fees do not include assistance in bookkeeping or other accounting services not previously described. If, for any reason, the City is unable to provide such schedules, information, and assistance, the Firm and the City will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

The estimated fees contemplate that the City will provide adequate documentation of its systems and controls related to significant transaction cycles and audit areas.

In providing our services, we will consult with the City with respect to matters of accounting, financial reporting, or other significant business issues as permitted by professional standards. Accordingly, time necessary to affect a reasonable amount of such consultation is reflected in our fees. However, should a matter require research, consultation, or audit work beyond that amount, the Firm and the City will agree to an appropriate revision in our fee.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the City at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the City for the first time. If new auditing or accounting standards are issued subsequent to the date of this letter and are effective for the period under audit, we will estimate the impact of any such standard on the nature, timing, and extent of our planned audit procedures and will communicate with the City concerning the scope of the additional procedures and the estimated fees.

The City agrees to pay all costs of collection (including reasonable attorneys' fees) that the Firm may incur in connection with the collection of unpaid invoices. In the event of nonpayment of any invoice rendered by us, we retain the right to (a) suspend the performance of our services, (b) change the payment conditions under this engagement letter, or (c) terminate our services. If we elect to suspend our services, such services will not be resumed until your account is paid. If we elect to terminate our services for nonpayment, the City will be obligated to compensate us for all time expended and reimburse us for all expenses through the date of termination.

This engagement letter sets forth the entire understanding between the City and the Firm regarding the services described herein and supersedes any previous proposals, correspondence, and understandings whether written or oral. Any subsequent changes to the terms of this letter, other than additional billings, will be rendered in writing and shall be executed by both parties. Should any portion of this engagement letter be ruled invalid, it is agreed that such invalidity will not affect any of the remaining portions.

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

City of St. Pete Beach, Florida

Fiscal Years Ending September 30, 2026 through September 30, 2030
(with the potential for a five-year extension)

Submitted to:
Office of the City Clerk, City of St. Pete Beach
155 Corey Avenue, St. Pete Beach, Florida 33706
Submitted electronically via Bonfire

Proposal Due: August 19, 2026, 9:00 AM EST

Grau & Associates | 1001 W. Yamato Road, Suite 301, Boca Raton, FL 33431
561.994.9299 | www.graucpa.com
Contact: David Caplivski, CPA, CITP — Engagement Partner — dcaplivski@graucpa.com

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1. Letter of Transmittal

August 19, 2026

The Honorable Mayor and City Commission
City of St. Pete Beach, Florida
c/o Office of the City Clerk
155 Corey Avenue, St. Pete Beach, Florida 33706

Re: Request for Proposals — Auditing Services, for the fiscal years ending September 30, 2026 through September 30, 2030, with the potential for a five-year extension

Dear Mayor Tate, Vice-Mayor Robinson, and Members of the City Commission:

Grau & Associates ("Grau") is pleased to submit this proposal to serve as independent external auditor for the City of St. Pete Beach (the "City"). We are an energetic team of professionals recognized as leaders in serving Florida's local governments — and as one of the few Florida firms that **focuses almost exclusively on government**, we are especially equipped to deliver an effective, efficient, and independent audit that fully meets the requirements of your RFP.

Government audits are the core of our practice: **95% of our work is auditing local governments**, and we currently serve more than 300 Florida governmental entities — including cities, towns, and villages up and down Florida's coast. We know the professional standards, reports, and deadlines your engagement requires like no other firm, and we will meet them.

We believe Grau is the best-qualified firm for St. Pete Beach for the following reasons:

A dedicated Florida local-government specialist

Auditing Florida governments is not a sideline for us — it is essentially all we do. Our professionals work under Government Auditing Standards year-round, so the City benefits from a team that is current, efficient, and fluent in exactly the standards, reports, and Auditor General rules your engagement requires. As an audit-focused firm, we are fully independent of the City in fact and appearance, as required by Government Auditing Standards.

On time, on budget, with clear accountability

We understand the City values delivery that is on time, on budget, and fully accountable. Grau has **always met the statutory reporting deadlines** set for our engagements. We will commit in writing to completing the audit and presenting it to the Commission well within the nine-month deadline of Section 218.39, Florida Statutes, with a schedule agreed with your Finance Director at the outset of each year — no surprises, no last-minute filings.

Partner-level attention and plain-English communication

Grau is a right-sized firm by design. Your audit will be led hands-on by an engagement partner and staffed by seasoned professionals who work on governmental audits year-round — not by rotating junior staff. You will receive candid, jargon-free communication and a partner who is available to the Commission and Finance Director throughout the year, not just at report time.

Deep Florida municipal, single audit, and disaster-recovery experience

We currently audit numerous Florida coastal and barrier-island municipalities and routinely perform **federal and state Single Audits**, including engagements involving FEMA Public Assistance and hurricane-recovery funding. We are well versed in the accounting, and compliance issues the City now faces following Hurricanes Helene and Milton, and in helping governments maintain the GFOA Certificate of Achievement for Excellence in Financial Reporting.

A constructive partner in strengthening controls

Beyond issuing opinions, we use the knowledge gained during the audit to offer practical, cost-effective recommendations — and to help management resolve prior-year findings so they do not recur. Our observations are always confidential and constructive.

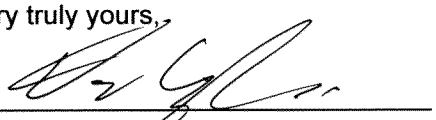
An impeccable reputation

Grau has never been involved in any litigation, proceeding, or disciplinary action, and has never been charged with or convicted of a public entity crime. We are financially stable and have never been involved in any bankruptcy proceedings. Our external peer reviews have consistently received a pass rating (the highest available) and have included governmental engagements.

This proposal is a firm and irrevocable offer for 90 days. It is made without collusion or connection with any other proposer and in all respects in good faith. Grau has no existing or potential conflicts of interest with the City and anticipates none during the engagement. Our Federal I.D. number is 20-2067322. **We take no exception to the terms of the RFP or the sample Agreement.**

Grau & Associates is a Florida professional corporation, certified by the State of Florida as a Minority Business Enterprise, headquartered at 1001 W. Yamato Road, Suite 301, Boca Raton, Florida 33431. Please do not hesitate to contact either of our partners, David Caplivski, CPA, CITP (dcaplivski@graucpa.com) or Antonio J. Grau, CPA (tgrau@graucpa.com), at 561.994.9299. Thank you for considering our firm; we are genuinely excited about the prospect of serving the City of St. Pete Beach and building a long-term relationship.

Very truly yours,



David Caplivski, CPA, CITP
Engagement Partner, Grau & Associates

2. Introductory Items and Firm Background

Description and History of the Firm

Grau & Associates is a Certified Public Accounting firm that has provided comprehensive financial and compliance auditing, attestation, accounting, and management-advisory services since 2005, building on a governmental audit practice in Florida that spans more than 30 years. We are a professionally licensed Florida corporation and are certified by the State of Florida as a Minority Business Enterprise (MBE) and by Palm Beach County as a Small/Minority Business Enterprise.

Our practice is deliberately concentrated: **approximately 95% of our work is auditing local governments**, and we currently serve more than 300 governmental entities across Florida — cities, towns, villages, special districts, and pension plans. Because governmental auditing is what we do, our professionals work under Government Auditing Standards year-round and stay current with GASB, the Uniform Guidance, the Florida Single Audit Act, and the Rules of the Florida Auditor General.

Make-up and Composition of the Firm

Grau is a right-sized firm of 17 professionals, including 3 partners, 12 audit and accounting professionals, and 2 administrative professionals. Our governmental audit staffing by classification is as follows:

Employee Classification	Governmental Auditors	No. of C.P.A.s
Partners	3	3
Managers	2	2
Supervisors / Seniors	4	3
Staff Accountants	6	1
Total	15	9

Office Location and Personnel Assigned to the Audit

The City's audit will be conducted from our headquarters at **1001 W. Yamato Road, Suite 301, Boca Raton, Florida 33431** — the office from which all of our governmental engagements are managed and staffed. A dedicated engagement team of **five professionals** from this office will be assigned to the City: the engagement partner, a concurring/quality-control partner, an audit manager, an audit senior, and a staff auditor. Our auditors work in a secure paperless environment and will be on-site as needed at no additional cost.

3. Experience and Expertise

3.1 Relevant Governmental Auditing Experience of the Firm

Grau & Associates is a recognized leader in the field of Florida governmental auditing. We have provided governmental auditing services in Florida for more than 30 years to a wide array of municipalities, special districts, and pension plans. Because of the breadth of governments we serve, our staff is continuously exposed to the full range of governmental accounting, auditing, and compliance matters — and works under Government Auditing Standards throughout the year.

Our municipal experience is directly relevant to St. Pete Beach. We currently audit numerous Florida cities, towns, and villages — many of them small coastal and barrier-island communities with profiles very similar to the City's, including enterprise (utility) operations, pension plans, and federal and state grant activity. We also perform **both federal and state Single Audits** for our governmental clients, and our staff has extensive training in the Uniform Guidance (2 CFR 200) and the Florida Single Audit Act.

Current Florida Municipal Audit Clients

The following table lists representative current Florida city, town, and village audit clients, illustrating the depth of our municipal practice and the services we provide to each. Fiscal year-end for each is September 30 — the same as the City's.

Municipality	Financial Audit	Single Audit	Utility/Enterprise	ACFR
Town of Lauderdale-by-the-Sea	✓		✓	✓
Town of South Palm Beach	✓		✓	✓
Town of Lantana	✓	✓	✓	✓
Town of Hillsboro Beach	✓	✓	✓	
Town of Hypoluxo	✓			
Town of Lake Clarke Shores (and CRA)	✓			
Town of Haverhill	✓			
Town of Briny Breezes	✓			
Town of Cloud Lake	✓			
Town of Glen Ridge	✓			
Village of Sea Ranch Lakes	✓			
City of Port Richey (and CRA)	✓	✓		

Former Municipal Audit Clients

Consistent with the RFP's interest in the full breadth of our municipal experience, Grau has also served — and no longer serves — the following Florida municipalities as external auditor. These prior engagements further demonstrate the range and longevity of our city and town practice:

- Village of Wellington (2012–2022)
- Town of Highland Beach — a coastal barrier-island town (2015–2021)
- Village of Golf (2011–2021)
- City of North Lauderdale (2004–2019)
- City of Weston (2014–2019)
- City of West Park (2015–2018)
- City of Cooper City

In addition, Grau serves numerous *municipal pension and trust* clients — including the City of Coral Springs Firefighters' and Police Pension Plans, City of Sunrise and City of Lauderhill employee pension plans, and the City of Parkland Police Pension Fund — experience directly relevant to the City's single-employer Firefighters' Pension Plan.

3.2 Experience Preparing Governmental Financial Statements & GFOA Certificate of Achievement

We currently assist all but one of our clients with the preparation of their financial statements, and we audit more than 300 governments that range from full Annual Comprehensive Financial Reports (ACFRs) to basic financial statements. In drafting financial statements we ensure that all applicable GASB pronouncements have been implemented, that the report conforms to GAAP, and that the GFOA checklist items are addressed. All statements are provided to management for review and approval prior to finalization, and we support our clients in remaining current with newly issued GASB standards.

Grau is proud to have assisted many clients in qualifying for and maintaining the **GFOA Certificate of Achievement for Excellence in Financial Reporting**. Several members of the engagement team, including partner Antonio Grau (a former GFOA ACFR reviewer) and manager Vinnette Hall (a current GFOA ACFR reviewer), have direct, hands-on experience with the Certificate program. We have the capability and experience to help the City continue to earn the Certificate of Achievement.

3.3 Florida Municipal References

The following current Florida municipal clients — all coastal or barrier-island communities for which Grau performs work similar to that requested by the City — are offered as references. (Contact details are current as of our most recent client list and will be reconfirmed prior to any reference check.)

1. Town of Lauderdale-by-the-Sea

Contact: Lucila Lang, Finance Director
Phone: (954) 640-4206 **Email:** lucilal@lbts-fl.gov
Services / relevance: *Financial audit and ACFR for a coastal beach town; client since 2010.*

2. Town of South Palm Beach

Contact: James S. Titcomb, Town Manager
Phone: (561) 588-8889 **Email:** jtitcomb@southpalmbeach.com
Services / relevance: *Financial audit, ACFR, and utility operations for a barrier-island town; client since 2017.*

3. Town of Lantana

Contact: Stephen Kaplan, Finance Director
Phone: (561) 540-5035 **Email:** skaplan@lantana.org
Services / relevance: *Financial audit, ACFR, utility, and state Single Audit; client since 2011.*

4. Town of Hillsboro Beach

Contact: Stephen Bloom, Finance Director
Phone: (954) 753-5841 **Email:** stephen.bloom@inframark.com
Services / relevance: *Financial audit and federal Single Audit for a barrier-island town; client since 2007.*

5. Town of Hypoluxo

Contact: Michael Brown, Mayor
Phone: (561) 582-0155 **Email:** mcbrown@hypoluxo.org
Services / relevance: *Financial audit for a coastal/intracoastal Florida town; client since 2004.*

3.4 Peer Review and Quality-Control Process

Grau participates in the AICPA-administered external peer review program, which requires an on-site independent examination of our auditing practice every three years. **Grau has consistently received a pass rating** — the highest rating available — and our peer reviews have included a review of specific governmental engagements. A copy of our most recent peer review report and the accompanying letter of comment is included in the Required Attachments section.

Between scheduled peer reviews, our firm continually monitors engagement quality. A designated audit partner is responsible for quality control across all engagements; every governmental audit undergoes a stringent independent technical review before any report is released; and our electronic audit programs are updated each year for new GASB, Government Auditing Standards, Uniform Guidance, and Auditor General requirements.

3.5 Results of Federal or State Desk Reviews / Field Audits (Past Three Years)

During the past three (3) years, all federal and state desk reviews and field reviews of the firm's reports and working papers have been accepted without any change or revision to the reports we issued.

3.6 Disciplinary Actions (Past Three Years)

During the past three (3) years — and, in fact, throughout the firm's history — Grau & Associates has not been the subject of any disciplinary action, taken or pending, by any state regulatory body or professional organization. No complaints have been filed against the firm with the Florida Department of Business and Professional Regulation or the Florida Board of Accountancy.

3.7 Litigation (Past Three Years)

During the past three (3) years, no court or administrative agency has ruled against Grau & Associates or any of its professional staff in any manner related to our professional activities. There is no current or pending litigation or proceeding involving the firm.

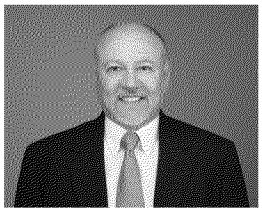
3.8 Engagement Team and Roles

The City will be served by a dedicated, experienced team drawn from our governmental practice. The same personnel will be available for the duration of the engagement, and no assigned individual will be removed or replaced without the City's prior written concurrence. All individuals listed are licensed in the State of Florida and have properly maintained continuing professional education (CPE) in governmental accounting and auditing as required by Government Auditing Standards and the Florida Board of Accountancy.

Team Member	Role	Primary Responsibilities
Antonio J. Grau, CPA	Senior/Concurring Partner	Senior-level oversight, technical consultation, and quality-control review support on complex matters.
David Caplivski, CPA, CITP	Engagement Partner & QC Reviewer	Overall engagement leadership, primary Commission/management contact, and independent technical (QC) review before report issuance.
Vinnette Hall, CPA	Audit Manager	Day-to-day management, fieldwork supervision, review of documentation, and GFOA/financial-statement reporting compliance.
Stella Matevosyan, CPA	Audit Senior	Planning support, key audit procedures, internal-control documentation, and compliance/substantive testing.
Staff Auditor	Staff	Assigned audit procedures under senior/manager supervision (never in high-risk areas).

Extensive partner involvement is a hallmark of our approach. The engagement partner and manager remain actively involved throughout, and the assigned supervisory personnel have each completed at least five audits of Florida local-government financial statements, as contemplated by Section 11.45, Florida Statutes. **We affirm that all professional staff assigned to this engagement have met the CPE requirements of Government Auditing Standards.**

3.9 Resumes of Key Personnel



Antonio J. ("Tony") Grau, CPA *Senior/Concurring Partner & Quality Control Reviewer*

Years performing government audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school boards throughout his career. He is a former GFOA ACFR reviewer and is AICPA-certified in Advanced Single Audit. Tony will provide senior partner oversight, technical guidance, and quality review on complex accounting, auditing, and reporting matters. He spends approximately 85% of his time on governmental engagements.

Education & Certifications: University of South Florida, B.A., Business Administration; Certified Public Accountant (Florida); AICPA Advanced Single Audit Certificate.

Professional Memberships: AICPA; Florida Institute of CPAs (FICPA); Florida Government Finance Officers Association; GFOA. Serves on the City of Boca Raton Financial Advisory Board.

Continuing Professional Education: Has met all Government Auditing Standards CPE requirements, including 24+ hours of governmental CPE per two-year period and 4 hours of ethics; recent three-year CPE exceeds 100 hours.

David Caplivski, CPA, CITP *Engagement Partner*

Years performing government audits: 15+

David leads Grau's municipal audit practice and has audited cities, towns, special districts, and pension plans throughout his career. As engagement partner he will provide overall leadership, serve as the City's primary point of contact, review significant accounting and auditing issues, and — as Quality Control Reviewer — perform the independent technical review of the financial statements and reports before issuance. He spends approximately 85% of his time on governmental engagements.

Education & Certifications: Certified Public Accountant (Florida, 2011); AICPA Certified Information Technology Professional (CITP, 2018); AICPA COSO Internal Control Certificate (2022).

Professional Memberships: AICPA; Florida Institute of CPAs (FICPA); Florida Government Finance Officers Association.

Continuing Professional Education: Has met all Government Auditing Standards CPE requirements, including governmental and ethics CPE; recent three-year CPE exceeds 110 hours.

Vinnette Hall, CPA *Audit Manager*

Years performing government audits: 21+

Vinnette has audited municipalities, special districts, non-profits, and pension plans throughout her career at Grau. As a current GFOA ACFR reviewer, she helps ensure client financial statements comply with the Certificate of Achievement requirements. Vinnette will manage day-to-day audit activities, coordinate with City staff, supervise fieldwork, review documentation, and support financial statement and reporting compliance. She spends approximately 90% of her time on governmental engagements.

Education & Certifications: Certified Public Accountant (Florida).

Professional Memberships: AICPA; Florida Institute of CPAs (FICPA); Florida Government Finance Officers Association; GFOA (current ACFR reviewer).

Continuing Professional Education: Has met all Government Auditing Standards CPE requirements, including governmental and ethics CPE.

Stella Matevosyan, CPA *Audit Senior*

Years performing government audits: 13+

Stella has audited municipalities, special districts, and pension plans throughout her career at Grau. She will assist with audit planning, perform key audit procedures, document internal controls, and complete compliance and substantive testing in support of the manager and partner. She spends approximately 95% of her time on governmental engagements.

Education & Certifications: Certified Public Accountant (Florida).

Professional Memberships: AICPA; Florida Institute of CPAs (FICPA); Florida Government Finance Officers Association.

Continuing Professional Education: Has met all Government Auditing Standards CPE requirements, including governmental and ethics CPE.

4. Audit Approach

Understanding of the City and Scope of Services

We have reviewed the City's most recent audited financial statements and adopted budget and understand the environment in which this engagement will be performed. Grau will perform the annual financial audit of the City of St. Pete Beach for each fiscal year in the term, in accordance with:

- auditing standards generally accepted in the United States (GAAS), as issued by the AICPA;
- Government Auditing Standards issued by the Comptroller General of the United States;
- the audit requirements of 2 CFR 200, Subpart F (Uniform Guidance);
- the Florida Single Audit Act and the Rules of the Auditor General, State of Florida (Chapter 10.550);
- the Rules of the Florida Department of Financial Services; and Section 218.39 and other applicable Florida Statutes.

Our audit will express opinions on the fairness of presentation of the City's basic financial statements (governmental activities, business-type activities, each major fund, and the aggregate remaining fund information); provide an "in-relation-to" opinion on the combining and individual fund statements and supporting schedules and on the Schedule of Expenditures of Federal Awards and State Financial Assistance; evaluate and test internal control over financial reporting and over compliance; determine whether operations are conducted in compliance with applicable legal and regulatory requirements; and apply financial-condition assessment procedures under Section 218.503, Florida Statutes.

Based on our review of the City's operations, our engagement will encompass the General Fund and other governmental funds (including capital projects and the wind-down of ARPA activity); the City's enterprise operations — the Wastewater, Reclaimed Water, and Stormwater funds; the single-employer Firefighters' Pension Plan and total OPEB liability; and, as applicable each year, a federal Single Audit (for example, of FEMA Disaster Grants – Public Assistance, AL 97.036) and a state Single Audit under the Florida Single Audit Act. We are experienced in each of these areas.

Reports to be Issued

Following completion of each year's audit, we will prepare and issue:

1. An independent auditor's report on the basic financial statements, stating whether they are presented in accordance with GAAP, expressing our opinions (or the reasons an opinion cannot be expressed), and stating that the audit was conducted in accordance with GAAS and Government Auditing Standards;
2. A report on internal control over financial reporting and on compliance and other matters based on the audit performed in accordance with Government Auditing Standards;
3. A report on compliance for each major federal program and state project and on internal control over compliance, as required by the Uniform Guidance and Chapter 10.550;
4. A management letter as required by Sections 218.39 and 215.97, Florida Statutes, and Chapter 10.550 of the Rules of the Auditor General, identifying any management weaknesses observed, assessing their effect, and proposing corrective steps;
5. An "in-relation-to" report on the Schedule of Expenditures of Federal Awards and State Financial Assistance and a schedule of findings and questioned costs, including a summary of audit results; and
6. An immediate written report to management and/or those charged with governance of any irregularities or illegal acts (or indications thereof) of which we become aware.

We will also prepare the final financial statement document and provide a final PDF file to the City for printing and binding.

4.1 Work Plan and Audit Methodology

We follow a risk-based audit methodology that emphasizes early planning, open and continuous communication, focused testing in higher-risk areas, and timely delivery. Throughout the engagement we report potential audit adjustments to you as they arise, so there are no surprises at report time. Our approach is designed to minimize disruption to City staff while maintaining audit quality.

4.2(a) Proposed Segmentation of the Engagement

Our audit is organized into three phases:

Phase I — Planning

We put significant effort into planning, particularly in the first year. Upon award we will meet with the Finance Director and key personnel — and offer to meet with the Commission — to confirm scope, establish communication protocols, discuss prior-year matters, and agree on a schedule that meets the City's deadlines. We obtain and document an understanding of the City's organizational structure, accounting processes, internal controls, financial-reporting systems, and information-technology environment (including the Aclarian ERP), reviewing budgets, prior financial statements, organization charts, Commission minutes, debt documents, contracts, and grant agreements. We then assess risk at the financial-statement and assertion levels and develop a tailored, risk-based audit plan, and we provide City staff a detailed list of schedules and workpapers to be prepared (the "PBC" list).

Phase II — Execution of the Audit Plan

We evaluate the City's IT environment and general and application controls to determine the nature and extent of procedures in areas that rely on system-generated data. During interim work we perform walkthroughs and tests of controls (including dual-purpose tests for the Single Audit) to determine the extent to which we can rely on controls. Year-end fieldwork — the largest phase — comprises substantive testing, analytical procedures, confirmations (e.g., tax collector, debt providers, actuaries), and compliance testing. Higher-risk areas receive more experienced staff and more focused testing; no staff auditor is ever assigned to a high-risk area.

Phase III — Completion and Reporting

We finalize procedures, perform final analytical review, evaluate subsequent events and contingencies, and draft/review the financial statements and reports. Management-letter comments are constructive, practical, and directed at improving controls or operations, taking into account the cause of the issue and the cost and benefit of the recommendation. We hold an exit conference with the City Manager and Finance Director and then issue final reports in time to meet the City's schedule and the statutory deadline, presenting the audit to the City Commission.

Level of Staff and Estimated Hours by Segment

Our estimated hours by phase (financial statement audit) are shown below; single-audit hours are additional based on the number of major programs each year:

Segment	Partners	Managers	Seniors/Staff	Total
Phase I – Planning	14	26	30	70
Phase II – Execution	12	40	58	110
Phase III – Completion & Reporting	14	24	32	70
Total (financial statement audit)	40	90	120	250

4.2(b) Extent of Statistical Sampling

Grau uses a nonstatistical sampling approach and follows AICPA guidance on the use of sampling in governmental audits. We first consider whether alternative procedures are more effective before concluding that sampling is necessary. Professional judgment determines where sampling is appropriate — in tests of controls, tests of details of transactions and balances, and compliance testing — and sample sizes vary based on our assessment of inherent risk, control risk, materiality, the size and nature of the population, and whether the sample is for substantive or compliance purposes. Where practical, samples are coordinated across audit objectives (including dual-purpose tests) to improve efficiency.

4.2(c) Type and Extent of Analytical Procedures

Analytical procedures are used in planning, fieldwork, and final review. In planning, we use analytics to identify unusual trends and unexpected relationships warranting attention (for example, comparing utility revenues against rate changes and usage). During fieldwork we use analytical procedures as substantive tests where appropriate — such as recalculating property taxes from the adopted millage or comparing results to budget and prior year. At completion, we perform overall analytical review to evaluate whether the financial statements are consistent with our understanding of the City and the results of our testing.

4.2(d) Approach to Understanding and Documenting Internal Control

We obtain and document our understanding of internal control relevant to the audit through inquiry, walkthroughs, observation, inspection of documents, and selected testing. We evaluate whether controls are appropriately designed to prevent or detect material misstatement and, where we intend to rely on them, whether they operate effectively. The results directly influence the nature, timing, and extent of our substantive procedures and support our required internal-control reporting. This approach both maximizes audit efficiency and provides management valuable feedback on the controls being relied upon.

4.2(e) Use of Technology in the Audit Approach

We conduct a true paperless audit using ProSystem fx Engagement electronic workpapers. Clients transmit information through our secure client portal, with role-based access and automatic notifications. We use Accounting Research Manager (Wolters Kluwer) for authoritative GASB, FASB, GAO, and AICPA guidance, and we apply Computer-Assisted Audit Techniques (CAATs) using Active Data to analyze full populations — for example, testing vendor and disbursement data for anomalies, identifying items below control thresholds, detecting gaps or duplicates in sequences, comparing vendor and employee addresses, and evaluating journal entries. These tools let us target higher-risk areas efficiently while minimizing demands on City staff.

4.2(f) Approach to Determining Laws and Regulations Subject to Test Work

Because of the special nature of governments, our scope includes identifying the laws, regulations, contracts, grant agreements, and debt covenants that could have a direct and material effect on the financial statements or on major programs. We make this determination from federal and state requirements, grant agreements and contracts, prior reports, City policies and resolutions, Commission minutes, and inquiries of management. Significant compliance requirements are incorporated into our audit procedures, and compliance testing is coordinated with transaction and control testing where practical, with additional samples selected as needed to address specific federal, state, or contractual requirements and to attain the low level of risk required by the Uniform Guidance.

Tentative Schedule

The following tentative schedule meets the statutory nine-month deadline with margin. Exact dates will be confirmed with the Finance Director each year.

Audit Phase	Nov–Dec	Jan–Feb	Mar–Apr
Phase I – Planning, risk assessment, understanding of entity & IT, PBC list	✓		
Phase II – Control testing, IT evaluation, Single Audit testing, finalize plan	✓	✓	
Phase II – Year-end substantive, compliance & analytical procedures		✓	
Phase III – Draft statements, exit conference, issue all reports & mgmt. letter			✓

Anticipated Potential Audit Problems

Based on currently available information, we do not anticipate any unusual audit problems. We recognize that the City's ongoing recovery from Hurricanes Helene and Milton — including FEMA Public Assistance and insurance reimbursements and related emergency procurement — and its ERP environment will require careful attention to grant compliance, capital-asset accounting, and budgetary reconciliation. These are areas in which Grau has significant experience, and we will work proactively with City staff to address them so that reporting deadlines are met.

5. Pricing

5.1 Audit Fees by Year (Five-Year Initial Term)

The proposed all-inclusive maximum fees for each year of the initial five-year term and the optional five-year renewal term are set forth below. Fees are presented separately for the audit of the financial statements (including preparation of the financial statements), the federal Single Audit (per major program), and the state Single Audit (per major state project). Single-audit fees are all-inclusive per program/project and apply only in years in which a Single Audit is required.

Fiscal Year	Financial Statement Audit (incl. FS preparation)	Federal Single Audit (per major program)	State Single Audit (per major state project)
Initial Term (Fiscal Years 2026–2030)			
FY 2026	$64,000	$4,500	$4,500
FY 2027	$65,000	$4,500	$4,500
FY 2028	$66,000	$4,500	$4,500
FY 2029	$67,000	$4,500	$4,500
FY 2030	$68,000	$4,500	$4,500
Optional Renewal Term (Fiscal Years 2031–2035)			
FY 2031	$69,000	$4,500	$4,500
FY 2032	$70,000	$4,500	$4,500
FY 2033	$71,000	$4,500	$4,500
FY 2034	$72,000	$4,500	$4,500
FY 2035	$73,000	$4,500	$4,500

5.2 Hourly Rates for Additional Work

Should the City request professional services beyond the scope of this RFP, they will be billed only upon written authorization at the following standard hourly rates:

Position	Hourly Rate
Partner	$275
Manager	$180
Supervisor / Senior	$125
Staff Accountant	$95

5.3 All-Inclusive Fee Policy

Our proposed fees are all-inclusive. They cover all labor, supervision, technology, report preparation, travel, and out-of-pocket expenses necessary to complete the scope of work — there are no separate charges for travel or expenses, and our auditors will be on-site as needed at no additional cost. The agreed fees will remain fixed for the contract term and will not increase due to changes in accounting principles or applicable state or federal requirements. Additional services outside the RFP scope will be billed at the hourly rates above only after written authorization from the City. Grau will provide a Truth-in-Negotiation certificate confirming that the proposed fees, rates, and costs are accurate, complete, and current. No costs of preparing this proposal have been included in our fees.

6. Minimum Qualifications, References & Required Statements

6.1 Minimum Qualifications — Statement of Compliance

Grau & Associates affirmatively meets each minimum qualification set forth in the RFP:

- **(a)** Grau is qualified and licensed to provide auditing services and to practice public accounting in the State of Florida.
- **(b)** Grau has more than five (5) years — in fact more than 30 years — of experience satisfactorily providing audit services to Florida municipalities and other public entities.
- **(c)** The principals of the firm have performed continuous certified public accounting services for well in excess of five (5) years.
- **(d)** Grau and its assigned professionals are members of the American Institute of CPAs (AICPA) and the Florida Institute of CPAs (FICPA).
- **(e)** All assigned professional personnel have received the continuing professional education required by Government Auditing Standards issued by the Comptroller General of the United States.
- **(f)** Grau is independent of the City, as defined by generally accepted auditing standards and Government Auditing Standards.
- **(g)** Grau's most recent external quality-control (peer) review report and letter of comment are provided in the Required Attachments; our peer reviews have included specific governmental engagements.
- **(h)** The engagement manager and senior have experience auditing one or more similar governments — comparable in size and services — in which all applicable GASB statements have been implemented.
- **(i)** The engagement manager and senior have experience performing Single Audits in accordance with GAAS, Government Auditing Standards, 2 CFR 200 Subpart F, the Florida Single Audit Act, and the Rules of the Auditor General.

6.2 Firm History, Capabilities, and Ability to Complete the Engagement

As described in Section 2, Grau is a Florida CPA firm established in 2005 with a governmental practice spanning more than 30 years, currently serving 300+ Florida governments. Our services include financial-statement audits, federal and state Single Audits, ACFR preparation assistance, utility/enterprise audits, and related attestation and advisory services. Client engagement sizes range from towns with revenues around $55,000 to governments with revenues near $29,000,000, and reporting entities ranging from a single fund to more than twenty. This breadth, combined with our low staff turnover and partner-led model, gives us more than sufficient capacity and experience to complete the City's engagement on schedule.

6.3 Professional References

See Section 3.3 for five current Florida municipal references (name, organization, telephone, and email) for which Grau has performed similar services within the past five years. Additional references, including special district and single-audit engagements, are available upon request.

6.4 Claims, Disputes, and Litigation History

Grau has no unresolved or ongoing claims or disputes in excess of $500,000 — against the firm, against its principals, or asserted by the firm against any third party. During the past five (5) years, Grau & Associates has not been involved in any litigation or proceeding in which a court or administrative agency ruled against the firm or any of its professional staff in any manner related to its professional activities.

6.5 Statement of Assurance

Grau & Associates provides its statement of assurance that the firm is not presently in violation of any statutes or regulatory rules that might have an impact on the firm's operations. Grau will comply with all applicable laws and regulations of the State of Florida and the ordinances and regulations of the City of St. Pete Beach.

6.6 Bonding Capacity

Grau maintains professional liability (errors and omissions) insurance and general liability coverage; certificates are provided in the Required Attachments. Grau has sufficient bonding capacity to satisfy the RFP's requirement that the firm be bondable up to $10,000, and a letter from our surety confirming bondability — and that a performance bond will be issued upon activation following a disaster event — is included in the Required Attachments. Grau has had no claims against any of its bonds during the past five (5) years.

6.7 Independence

Grau & Associates affirms that it meets the independence requirements of Government Auditing Standards issued by the Comptroller General of the United States and the laws and rules of the Florida Board of Accountancy. As defined by GAAS and Government Auditing Standards, Grau, its partners, and its employees are independent of the City of St. Pete Beach. Grau has no relationships with the City within the past five (5) years to disclose, and the firm agrees to provide written notice of any professional relationship entered into during the term of the agreement.

6.8 Conflict of Interest, Subcontracting, and Assurances

Grau presently has no interest, and will acquire no interest, that would conflict with the performance of these services (Section 112.311, Florida Statutes) and will promptly notify the City in writing of any potential conflict. Grau will perform this engagement entirely with its own personnel and does not intend to assign or subcontract any portion of the work. Grau has never been charged with or convicted of a public entity crime and is not on any convicted vendor or debarment list. We will comply with Section 448.095, Florida Statutes, and use the E-Verify system for all applicable employees; evidence of our E-Verify enrollment is included in the Required Attachments.

7. Required Forms and Attachments

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services"**.

COMPANY: Grau & Associates DATE: 8/6/2026

ADDRESS: 1001 W. Yamato Road, Suite 301 Boca Raton, FL 33431 PHONE: (561) 939-6676

PROPOSER: _____ NAME: David Caplivski - Vice President
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF Palm Beach

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 6 day of August, 2026, by David Caplivski, who is personally known to me or has produced _____ as identification.

(SEAL)

ELIZABETH STRONG
Notary Public - State of Florida
Commission # HH 770252
My Comm. Expires Apr 4, 2030
Bonded through National Notary Assn.

_____
Notary Public – State of Florida

Elizabeth Strong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: David Caplivski - Vice President
(Print individual's name and title)

for: Grau & Associates
(Print name of entity submitting sworn statement)

at: 1001 W. Yamato Road, Suite 301 Boca Raton, FL 33431
(Business address)

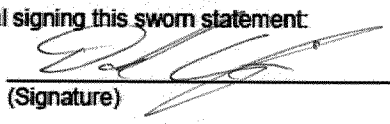
and (if applicable), its Federal Employer Identification Number (FEIN):

20-2067322
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

[
(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

[☐] The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Palm Beach

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 6 day of August, 2026, by David Capilvski, who is personally known to me or has produced _____ as identification.

(SEAL)

ELIZABETH STRONG
Notary Public - State of Florida
Commission # HH 770252
My Comm. Expires Apr 4, 2030
Bonded through National Notary Assn.

Notary Public – State of Florida

Elizabeth Strong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF Florida
COUNTY OF Palm Beach

I state that I David Caplivski - Vice President of Grau & Associates,
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Grau & Associates, its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Grau & Associates

Signed By:

Print Name: David Caplivski

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of** ☒ **physical presence or** ☐ **online notarization**, this 6 day of August, 2026, by David Caplivski, who is personally known to me or has produced _____ as identification.

(SEAL)

ELIZABETH STRONG
Notary Public - State of Florida
Commission # HH 770252
My Comm. Expires Apr 4, 2030
Bonded through National Notary Assn.

Notary Public – State of Florida

Elizabeth Strong
(Print, Type, Stamp, or Commissioned Name of Notary Public)

Insurance

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/03/2026

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

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

PRODUCER	CONTACT NAME:	
Mary Storti c/o Paychex Insurance Agency, Inc. 225 Kenneth Drive, Rochester, NY 14623	PHONE (A/C, No, Ext): (888) 627-4735	FAX (A/C, No):
	E-MAIL ADDRESS: PEO_WorkComp@paychex.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: American Zurich Insurance Company	40142
INSURED Paychex PEO Holdings, LLC Alt. Emp: ANTONIO J. GRAU, CPA P.A. DBA: GRAU AND ASSOCIATES 911 Panorama Trail South Rochester NY 14625	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: 20369662 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. *Not Applicable in WY

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			WC 29-38-687-24	06/01/2026	06/01/2027	X PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N	N / A					E.L. EACH ACCIDENT	$ 2,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 2,000,000
							E.L. DISEASE - POLICY LIMIT	$ 2,000,000
				Location Coverage Period	06/01/2026	06/01/2027	Client# 29222-GAHQ	

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

Coverage is provided for only those co-employees of, but not subcontractors to: ANTONIO J. GRAU, CPA P.A. DBA: GRAU AND ASSOCIATES, 1001 W YAMATO RD, STE 301, BOCA RATON FL 33431

CERTIFICATE HOLDER	CANCELLATION
Antonio J. Grau CPA PA DBA Grau & Associates 1001 West Yamato Road suite 301 Boca Raton FL 33431	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/14/2026

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

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

PRODUCER	CONTACT NAME: DB Special Unit	
Setnor Byer Insurance & Risk 900 S. Pine Island Road #300 Plantation FL 33324	PHONE (A/C, No, Ext): (954) 382-4350	FAX (A/C, No): (954) 382-3810
	E-MAIL ADDRESS: certificates@setnorbyer.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Hartford Casualty Insurance Company	29424
INSURED Antonio J Grau, CPA, PA DBA Grau & Associates 1001 Yamato Road Suite 301 Boca Raton FL 33431	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 2026_0113_MasterAI **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:			21SBABM5295	1/1/2026	1/1/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							FURG	$
A	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS X HIRED AUTOS SCHEDULED AUTOS X NON-OWNED AUTOS			21SBABM5295	1/1/2026	1/1/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $ 10,000			21SBABM5295	1/1/2026	1/1/2027	EACH OCCURRENCE	$ 2,000,000
							AGGREGATE	$ 2,000,000
								$
	WORKER'S COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N N / A					[ ] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

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

General Liability: Additional Insured with Primary Non-Contributory and Waiver of Subrogation per form SS00080405, when required by written contract. Per Florida Statute 45 day Notice of Cancellation except in the event of nonpayment of premium, then 10 day notice. All of the above are subject to policy terms, limitations, exclusions and conditions. Per Florida Statute 45 day Notice of Cancellation except in the event of nonpayment of premium, then 10 day notice. All of the above are subject to policy terms, limitations, exclusions and conditions.

CERTIFICATE HOLDER

estrong@graucpa.com

Antonio J Grau, CPA, PA
1001 W Yamato Rd Suite 301
Boca Raton, FL 33431

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Tracy Brahm/TLK

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ACORD 25 (2014/01) INS025 (2014/01)

The ACORD name and logo are registered marks of ACORD

OP ID: LW

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/13/2026

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

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

PRODUCER Gifford Wells Insurance 750 East Propect Road Fort Lauderdale, FL 33334 Lynette C. Wells	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: GRAUA-1
INSURED Antonio J Grau CPA PA d/b/a Grau & Associates 1001 W. Yamato Road Suite 301 Boca Raton, FL 33431	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Continental Casualty Company INSURER B : Lloyd's of London INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES — CERTIFICATE NUMBER: — REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	GENERAL LIABILITY COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR Cyber Liability GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC			B14552YRS022	08/11/2025	08/11/2026	EACH OCCURRENCE $ DAMAGE TO RENTED PREMISES (Ea occurrence) $ MED EXP (Any one person) $ PERSONAL & ADV INJURY $ GENERAL AGGREGATE $ PRODUCTS - COMP/OP AGG $ Cyber Agg $ 1,000,000
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) $ BODILY INJURY (Per person) $ BODILY INJURY (Per accident) $ PROPERTY DAMAGE (PER ACCIDENT) $
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DEDUCTIBLE RETENTION $						EACH OCCURRENCE $ AGGREGATE $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					WC STATU-TORY LIMITS / OTH-ER E.L. EACH ACCIDENT $ E.L. DISEASE - EA EMPLOYEE $ E.L. DISEASE - POLICY LIMIT $
A	Professional Liability			APL 713761890	01/01/2026	01/01/2027	Per Claim 2,000,000 Aggregate 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Accountants Professional Liability Insurance
Policy Form: G-127136-A(1/16)
Retroactive Date: 01/01/2006

CERTIFICATE HOLDER	CANCELLATION
Antonio J Grau 1001 Yamato Road Suite 301 Boca Raton, FL 33431	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Lynette C. Wells

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E-Verify

Company ID Number: 19170 **Client Company ID Number:** 2915793

Approved by:

Employer ANTONIO J. GRAU, CPA P.A.	
Name (Please Type or Print) DAVID CAPLIVSKI	Title
Signature Electronically Signed	Date 11-05-2025
E-Verify Employer Agent NCYCLES	
Name (Please Type or Print) Darin Shaffer	Title
Signature Electronically Signed	Date 11-05-2025
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 11-05-2025

E-Verify

Company ID Number: 19170 **Client Company ID Number:** 2915793

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	ANTONIO J. GRAU, CPA P.A.
Company Facility Address	1001 W YAMATO ROAD SUITE 301 BOCA RATON, FL 33431
Company Alternate Address	
County or Parish	PALM BEACH
Employer Identification Number	202067322
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	10 to 19
Number of Sites Verified for	1 site(s)

Exhibit A — Proof of Licenses (Florida DBPR)

Florida Department of Business and Professional Regulation, Board of Accountancy — firm license (Grau & Associates) and individual CPA licenses.

Ron DeSantis, Governor — Melanie S. Griffin, Secretary — dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

GRAU & ASSOCIATES
1001 YAMATO ROAD
SUITE 301
BOCA RATON FL 33431

LICENSE NUMBER: AD64305
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/06/2025

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

GRAU, ANTONIO JOSE
1001 YAMATO
SUITE 301
BOCA RATON FL 33431

LICENSE NUMBER: AC0015330
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/06/2025

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

CAPLIVSKI, DAVID JAMES
1001 W YAMATO ROAD
SUITE 301
BOCA RATON FL 33431

LICENSE NUMBER: AC44055
EXPIRATION DATE: DECEMBER 31, 2026
Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/14/2024

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

HALL, VINNETTE G
4200 NW 89TH AV
FORT LAUDERDALE FL 33309

LICENSE NUMBER: AC36847
EXPIRATION DATE: DECEMBER 31, 2026
Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/14/2024

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Ron DeSantis, Governor — Melanie S. Griffin, Secretary — dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

MATEVOSYAN, STELLA
6235 WILSHIRE PINES CIR
APT 1406
NAPLES FL 34109

LICENSE NUMBER: AC61000
EXPIRATION DATE: DECEMBER 31, 2026
Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/05/2024

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Exhibit B — External Peer Review

Most recent external peer review — Report on the Firm's System of Quality Control (rating: pass) and accompanying acceptance letter.

PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, 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.* Grau & Associates has received a peer review rating of *pass.*

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Florida Institute of Certified Public Accountants

AICPA Peer Review Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

MAULDIN & JENKINS
mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205

City of St. Pete Beach, Florida

Proposal for Auditing Services – Fiscal Years September 30, 2026 through 2030

Mauldin & Jenkins, LLC Certified Public Accountants
Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner
Phone: 941-747-4483
Fax: 941-747-6035
Emails: wsansbury@mjcpa.com; danderson@mjcpa.com
August 19, 2026|9:00 AM

ELECTRONIC SUBMISSION

Going Further.

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Transmittal Letter

August 19, 2026

Office of City Clerk
City of St. Pete Beach
155 Corey Avenue
St. Pete Beach, Florida 33706

Ladies and Gentlemen:

We appreciate the opportunity to propose to provide audit services to the City of St. Pete Beach, Florida (the "City"), and we are pleased to submit a qualifications package including a cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2026 through 2030 with the potential for a five year extension.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 800 employees and our Bradenton office location has approximately 50 employees available to serve the City.

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

- **Governmental Experience**: Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
  - **Over 750 governmental entities** served in the Southeast on an annual basis, which includes **over 210 municipalities (over 35 in Florida)**.
  - **180+ full-time equivalent professionals** with current governmental accounting experience.
  - We serve **180 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
  - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of $3.0 billion in Florida pension assets.
  - We serve over **300 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast**: We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Cape Coral, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel**: The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

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

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

Sincerely,
MAULDIN & JENKINS, LLC

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

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

Executive Summary

Our Understanding of the City's Requirements/Needs

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of St. Pete Beach, Florida with the service and insight needed to achieve your goals. The City, the City CRA, and the City Utilities Authority desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City, as applicable:

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

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

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

Not Only

- Perform an annual audit and report on the financial statements of the City
- Perform an annual compliance audit for the City including the performance of state and federal Single Audits

But Also

- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
- Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
- Provide value-added recommendations to strengthen the City's operations and internal controls

***Figure 1**. Our Understanding of the City of St. Pete Beach's True Service Needs*

An Efficient, Value-Added Approach to Achieving Your Objectives

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

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

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

Why Mauldin & Jenkins Is Best Suited to Serve the City

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

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

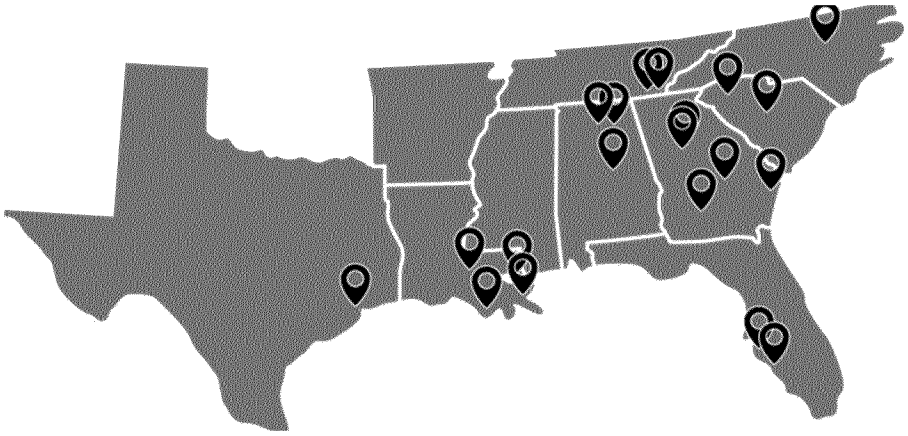
Mauldin & Jenkins Differentiator	Benefits to the City of St. Pete Beach, Florida
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 750 governmental entities throughout the Southeast, from small special districts to large entities with over $4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team's depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 800 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

Firm Background

Organization and Size

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



Georgia:	Louisiana:	South Carolina:
Atlanta	New Orleans	Columbia
Albany	Baton Rouge	Greenville
North Fulton	Houma	
Macon	Covington	North Carolina:
Savannah	Texas:	Raleigh
Alabama:	Houston	
Athens	Florida:	Tennessee:
Huntsville	Bradenton	Chattanooga
Birmingham	Sarasota	

Mauldin & Jenkins provides over 165,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

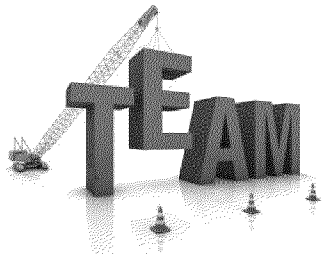
- **620,000** - approximate total hours of service provided annually to clients of the Firm
- **165,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **750** - approximate total governmental entities annually served in past three years
- **802** - total number of Firm personnel
- **176** - total clients served who obtain the GFOA Certificate
- **47** - total clients with publicly issued debts in excess of $75 million

- **120** - total number of Firm partners
- **40+** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **180** - total number of professionals with current governmental experience
- **440** – approximate number of federal Single Audits performed by the Firm in 2024 covering over $8 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

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

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



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 750 governments in the Southeast**.

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

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm's **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	122
Directors/Managers	14	245
Senior Associates	11	199
Associates	17	236
Total	49	802

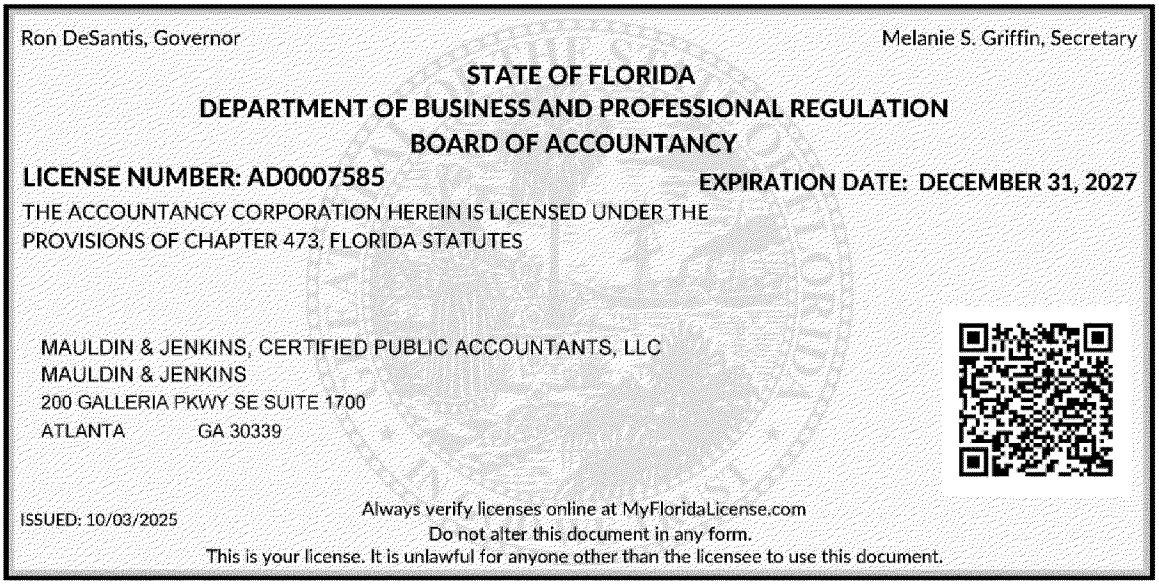
Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

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

License to Practice in Florida

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



Ron DeSantis, Governor — Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AD0007585 — **EXPIRATION DATE: DECEMBER 31, 2027**

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

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

ISSUED: 10/03/2025

Always verify licenses online at MyFloridaLicense.com
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Experience and Expertise

Past Experience of the Firm

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

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

Florida

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

Georgia

38) Albany
39) Alpharetta
40) Americus
41) Ashburn
42) Atlanta
43) Austell
44) Avondale Estates
45) Bainbridge
46) Baldwin
47) Ball Ground
48) Barnesville
49) Bloomingdale
50) Brookhaven
51) Brunswick
52) Butler
53) Byron
54) Cartersville
55) Cedartown
56) Centerville
57) Chamblee
58) Chattahoochee Hills
59) Clarkston
60) College Park
61) Colquitt
62) Conyers
63) Cordele
64) Covington
65) Dacula
66) Dalton
67) Decatur
68) Doraville
69) Douglasville
70) Duluth
71) Dunwoody
72) Fairburn
73) Fayetteville
74) Flovilla
75) Forest Park
76) Forsyth
77) Garden City
78) Grovetown
79) Griffin
80) Hapeville
81) Hinesville
82) Holly Springs
83) Jefferson
84) Jeffersonville
85) Johns Creek
86) Kennesaw
87) Kingsland
88) LaGrange
89) Lake Park
90) Lawrenceville
91) Leesburg
92) Lilburn
93) Lone Oak
94) Lyons
95) Manchester
96) Mansfield
97) Milledgeville
98) Milner
99) Milton
100) Monroe
101) Morrow
102) Nashville
103) Newton
104) Norcross
105) Oxford
106) Palmetto
107) Peachtree City
108) Peachtree Corners
109) Pearson
110) Perry
111) Pooler
112) Powder Springs
113) Port Wentworth
114) Richmond Hill
115) Riverdale
116) Rockmart
117) Rome
118) Roswell
119) Sandy Springs
120) Savannah
121) Sharpsburg
122) Social Circle
123) South Fulton
124) St. Marys
125) Stockbridge
126) Stonecrest
127) Suwanee
128) Temple
129) Thunderbolt
130) Tifton
131) Toccoa
132) Tucker
133) Turin
134) Tybee Island
135) Union City
136) Valdosta
137) Villa Rica
138) Waycross
139) West Point
140) Willacoochee

Alabama/Mississippi

141) Athens, AL
142) Huntsville, AL
143) Tuscaloosa, AL
144) Gulfport, MS
145) Meridian, MS
146) Prattville, AL
147) Sheffield, AL

North Carolina

148) Black Mountain
149) Garner
150) Hendersonville
151) Jacksonville
152) Rocky Mount
153) Selma
154) Zebulon
155) Wilkesboro

South Carolina

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

Tennessee

184) Bristol
185) Clarksville
186) Jamestown
187) Jackson
188) Lebanon
189) Morristown
190) Spring Hill

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

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

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

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least $76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

Please see the following list for a sample of clients we have performed bond procedures, and/or audited the financial statements for in the past three years whose publicly issued debts are in excess of $100,000,000:

	Governmental Entity	Amount		Governmental Entity	Amount
1	Jefferson County	$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept.of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			$ 15,312,745,000

Certificates of Achievement and Excellence in Financial Reporting

Mauldin & Jenkins has served **over 750 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We ***have never failed to obtain the Certificate!*** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

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

Cities:

44) Aiken, SC
45) Albany
46) Alpharetta
47) Americus
48) Apopka, FL
49) Austell
50) Ball Ground
51) Beaufort, SC
52) Black Mountain, NC
53) Bluffton, SC
54) Bristol, TN
55) Brookhaven
56) Brunswick
57) Callaway, FL
58) Cartersville
59) Cayce, SC
60) Chamblee
61) Charleston, SC
62) Chapin, SC
63) Clarksville, TN
64) Clemson, SC
65) College Park
66) Conyers
67) Cooper City, FL
68) Covington
69) Decatur
70) Douglasville
71) Dunwoody
72) Fayetteville
73) Fairburn
74) Forest Park
75) Forsyth
76) Garden City
77) Garner, NC
78) Griffin
79) Gulfport, MS
80) Haines City, FL
81) Hallandale Bch, FL
82) Hapeville
83) Hardeeville, SC
84) Hendersonville, NC
85) Hinesville
86) Holly Springs
87) Huntsville, AL
88) Jacksonville, NC
89) John's Creek
90) Juno Beach, FL
91) Kennesaw
92) Kiawah Island
93) Kingsland
94) Marco Island, FL
95) Lagrange
96) Lawrenceville
97) Longboat Key, FL
98) Milledgeville
99) Milton
100) Monroe
101) Morristown, TN
102) Morrow
103) Mount Pleasant, SC
104) Naples, FL
105) N. Augusta, SC
106) N. Charleston, SC
107) North Port, FL
108) Palmetto, FL
109) Peachtree City
110) Perry
111) Plant City, FL
112) Pooler
113) Port Wentworth
114) Powder Springs
115) Prattville
116) Richmond Hill
117) Riverdale
118) Rockhill
119) Rockmart
120) Rocky Mount, NC
121) Rome
122) Roswell
123) St. Augustine
124) St. Marys
125) Sandy Springs
126) Savannah
127) Social Circle
128) Stockbridge
129) Suwanee
130) Thunderbolt
131) Tarpon Springs, FL
132) Thomasville
133) Tuscaloosa, AL
134) Union City
135) Valdosta
136) Villa Rica
137) Winter Haven
138) Zebulon, NC

Boards of Education:

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

State Governmental Entities:

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

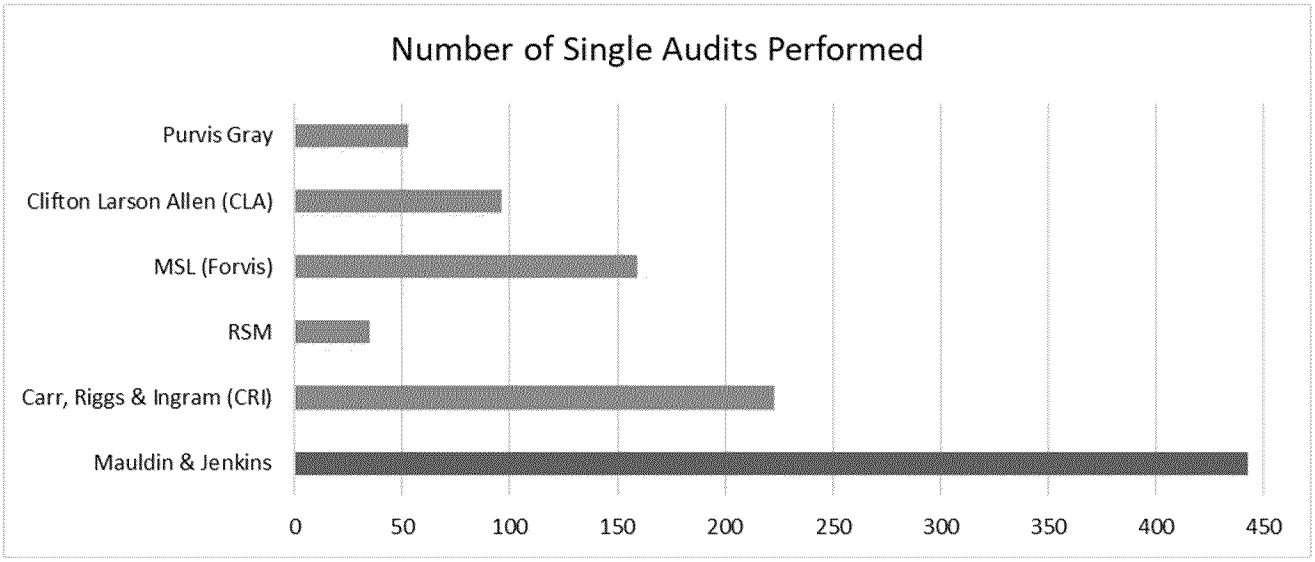
Other Governmental Entities:

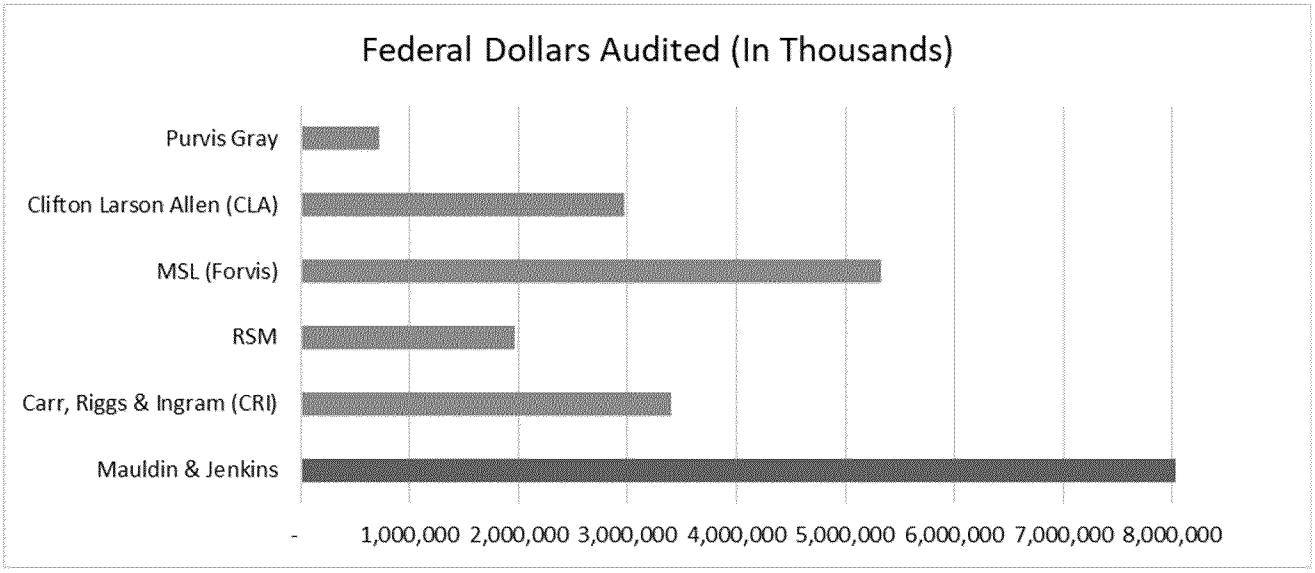
154) Beaufort Jasper Water & Sewer Authority
155) Cape Fear Public Utility Authority
156) Central Savannah River Area Regional Comm.
157) Charleston Water System
158) Clayton County Water Authority
159) Cobb County - Marietta Water Authority
160) Emerald Coast Utilities Authority
161) Greenville Tech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

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) for fiscal year 2024 audits, Mauldin & Jenkins audits **442 entities** representing approximately **$8 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **4th Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.





The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in 2024 for states in which our Firm has offices.

Similar Engagements with Other Government Entities

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

1) City of Winter Haven, Florida

General Information	Municipal government with a population of approximately 58,000. The City has assets and deferred outflows of resources of approximately $585 million and annual revenues of approximately $17 million. The City provides numerous services including: water, solid waste, stormwater, public safety, transportation, leisure services, and other customary services. The City has approximately 30 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Audit of three single employer DB pension plans.
Dates	September 30, 2023 through present
Partner	Daniel Anderson
Total Hours	500 hours
Contact Information	Ms. Colleen J. Scott CFO – (863) 291-5689 – Fax (863) 298-7870 cjscott@mywinterhaven.com 451 3rd St NW, Winter Haven, FL 33881

2) City of North Port, Florida

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

3) City of Plant City, Florida

General Information	City government with a population of approximately 44,000. The City has total primary government assets of approximately $510 million and annual revenues of approximately $145 million. The City provides a comprehensive range of municipal services including: water and wastewater utilities, solid waste management, stormwater management, CRA activities, police and fire/EMS public safety, parks and recreation, community development, and other customary general government operations. The City currently presents 15 distinct financial funds across its governmental and proprietary operations.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Ms. Jennifer Forsberg, Finance Director – (813) 659-4200 x4183 jforsberg@plantcitygov.com 302 W Reynolds St., Plant City, FL 33563

4) City of Destin, Florida

General Information	City government with a population of approximately 14,600. The City has assets of approximately $215 million and annual revenues of approximately $35 million. The City provides numerous services including: the operations of cultural and recreational facilities, construction and maintenance of highways, streets, and other infrastructure, CRA, public safety, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and maintenance of the GFOA certificate.
Dates	September 30, 2022 through present
Partner	Wade Sansbury
Total Hours	300 hours
Contact Information	Krystal Strickland, CPA, CGFO, Finance Director – (850) 837-4242 kstrickland@cityofdestin.com 4200 Indian Bayou, Destin, FL 32541

5) City of Madeira Beach, Florida

General Information	City government with a population of approximately 3,900. The City has assets of approximately $91.4 million and annual revenues of approximately $32 million. The City provides numerous services including: the operations of cultural and recreational facilities, construction and maintenance of highways, streets and other infrastructure, public safety, sanitation, stormwater, marina activities, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and maintenance of the GFOA certificate.
Dates	September 30, 2025 through present
Partner	Daniel Anderson
Total Hours	300 hours
Contact Information	Andrew Laflin, CPA, Finance Director – (813) 784-3140 alaflin@madeirabeachfl.gov 300 Municipal Drive, Madeira Beach, FL 33708

Quality Control Review (Peer Review)

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

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

PBMares SM
CPAs and Consultants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

No Litigation, Federal/State Desk Reviews or Disciplinary Action

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

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

Continuing Education of Partners and Staff

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

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Partner, Supervisory and Staff Qualifications and Experience

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 802 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team member name	Engagement Performance Role	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	30
Daniel Anderson, CPA	Engagement Supporting Partner	18
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Jameson Miller, CISA	IT Consultant	15

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

Principal Engagement Team

Wade Sansbury, CPA
Partner 941-741-2255
Bradenton, Florida wsansbury@mjcpa.com

Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 30 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes, Chapter 11.45. Wade's Florida license number is AC45811 and is currently active through December 31, 2027.

Technical Experience

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

Cities
1) Apopka
2) Arcadia
3) Beaufort
4) Callaway
5) Cape Coral
6) Clewiston
7) Cooper City
8) Covington
9) Crystal River
10) Decatur
11) Destin
12) Fernandina Beach
13) Fort Myers Beach
14) Griffin
15) Haines City
16) Hallandale Beach
17) Islamorada
18) Lake Placid
19) Longboat Key
20) Marco Island
21) Milledgeville
22) Morrow
23) Naples
24) North Port
25) Palmetto
26) Pensacola
27) Pinecrest
28) Plant City
29) Roswell
30) Sandy Springs
31) Social Circle
32) St. Augustine
33) Tarpon Springs
34) Tequesta
35) Union City

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

Boards of Education
51) Highlands Co. School District
52) Forsyth Co. BOE
53) Gwinnett Co. BOE
54) Henry Co. BOE

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

Professional Associations and Education

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

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

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Wade meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Wade has attended over the last few years:

- 2026 M&J Assurance Conference – 13 credit hours
- 2026 M&J Advanced Single Audit Axcess Training – 2 credit hours
- 2026 Government Accounting and Finance Update – 7 credit hours
- 2025 AICPA Governmental and Not-For-Profit Conference – 12 credit hours
- 2025 AICPA Advanced Topics in a Single Audit – 11 credit hours
- 2025 M&J Governmental Conference – 10 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axcess Engagement Pro and Knowledge Coach Training – 12 credit hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Daniel Anderson, CPA
Partner
Bradenton, Florida

941-741-2213
danderson@mjcpa.com

Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 18 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2027.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

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

Other Governmental Units

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

Professional Associations and Education

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

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

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Daniel meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Daniel has attended over the last few years:

- 2026 M&J Assurance Conference - 13 credit hours
- 2026 M&J Advanced Single Audit Axcess Training – 2 credit hours
- 2025 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours

Adam Fraley, CPA
Partner 770-955-8600
Atlanta, Georgia afraley@mjcpa.com

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

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

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

Technical Experience

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

Professional Associations and Education

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

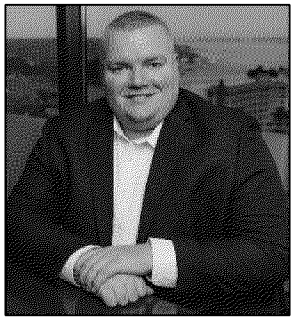
Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced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

Audit Training

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

- 2026 M&J Assurance Conference – 13 credit hours
- 2025 M&J Governmental Conference
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

Garrett Marlowe, CPA
Senior Manager
Bradenton, Florida
941-741-2201
gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

1) Apopka
2) Atlantis
3) Callaway
4) Cape Coral
5) Clewiston
6) Cocoa Beach
7) Crystal River
8) Destin
9) Fernandina Beach
10) Fort Myers Beach
11) Haines City
12) LaBelle
13) Longboat Key
14) Naples
15) Longboat Key
16) Plant City
17) Tarpon Springs
18) Tequesta
19) Wildwood

Other Governmental Units

20) Tampa Bay Water
21) Emerald Coast Utilities Authority
22) South Florida Regional Transportation Authority
23) Captiva Erosion Prevention District
24) Amelia Island Mosquito Control District

Professional Associations and Education

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

Audit Training

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

- 2026 M&J Assurance Conference – 13 credit hours
- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours

Kayla O'Sullivan, CPA
Manager
Bradenton, Florida kosullivan@mjcpa.com

Kayla O'Sullivan is a manager with Mauldin & Jenkins. Kayla works primarily in the governmental sector of the Firm's audit practice. Kayla has approximately six years of experience serving governmental clients including municipalities, special districts and counties. Her experience covers governmental accounting and auditing and has provided audit services to numerous governmental organizations meeting the requirements of *Government Auditing Standards* and the Uniform Guidance. Kayla will be available to work as an additional manager for the City audit responsible for the day to day audit procedures on-site with the City. Kayla's Florida license number is AC60357 and is currently active through December 31, 2026. Kayla has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

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

Cities

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

Counties

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

Professional Associations and Education

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

Audit Training

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

- 2026 M&J Assurance Conference – 13 credit hours
- 2025 M&J Governmental Conference – 14 credit hours
- 2024 M&J Governmental Conference – 14 credit hours
- 2023 M&J Governmental Conference – 16 credit hours

Danny Rausch, CPA
Manager
Bradenton, Florida drausch@mjcpa.com

Danny Rausch is a manager with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations. Danny spends most of his time serving state and local governments, all of which utilize the new reporting model. Danny works with local governments in Florida. Danny has almost seven years of experience in public accounting, serving a wide range of governmental clients. Danny's Florida license number is AC62665 and is currently active through December 31, 2026. Danny has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

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

1) City of Haines City
2) City of Crystal River
3) City of Destin
4) City of Fernandina Beach
5) City of Plant City
6) City of LaBelle
7) City of North Port
8) Dakota County Community Development Agency
9) Hardee County IDA
10) MN Housing Authority
11) Oneida Nation
12) Chumash Band
13) Catfish Bend
14) YMCA of Southwest Florida
15) Town of Fort Myers Beach
16) Town of Manalapan

Degree/Certifications and Audit Training

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

- 2026 M&J Assurance Conference – 13 credit hours
- 2025 M&J Governmental Conference
- Q2 State Local Governments A&A Updates – 2024
- September 2024 Quarterly Audit Independence Webcast
- Q2 Not-for-Profit: A&A Update
- Public Sector: Lessons Learned in Inspections
- June 2024 Quarterly Audit Independence Webcast
- 2024 Annual Independence Update – Staff
- Q1 State Local Governments A&A Updates – 2024
- Q1 Not-for-Profit A&A Update
- SLG: Review of New Audit Templates
- Q4 State Local Governments A&A Updates – 2023
- Insurance Audit Year End Alert -2023
- Government and Regulatory Risk
- Q3 State Local Governments A&A Update - 2023

Professional and Civic Activities

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

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

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

Trey Scott, CPA
Partner tscott@mjcpa.com

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 19 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2027.

Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2026 M&J Assurance Conference – 13 credit hours
- 2026 M&J Advanced Single Audit Axcess Training – 2 credit hours
- 2025 M&J Governmental Conference – Various Participant/Instructor
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2025 Octane Conference – GASB Update – Instructor
- 2025 M&J Quarterly Client CPE – Instructor
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor

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

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 15 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

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

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

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

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

David Roberts
Partner, Governmental Advisory Services

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

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

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

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

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

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

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

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

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

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

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

David Jahosky
Partner, Governmental Advisory Services

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

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

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

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

Involvement in Governmental Accounting Committees and Associations

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

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of Single Audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

Partner and Staff Continuity

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

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

Additional Services Available to the City

Governmental Attestation Services

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

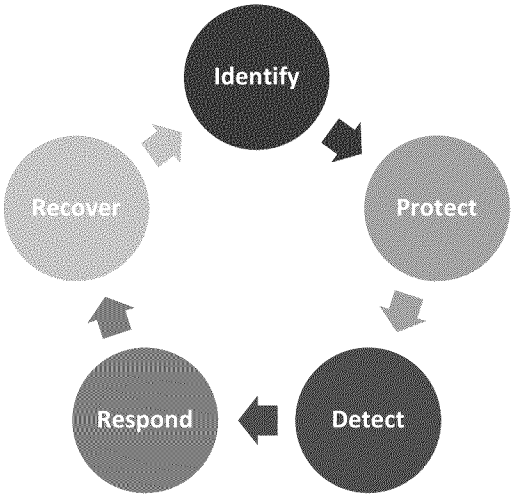
- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental IT Solutions

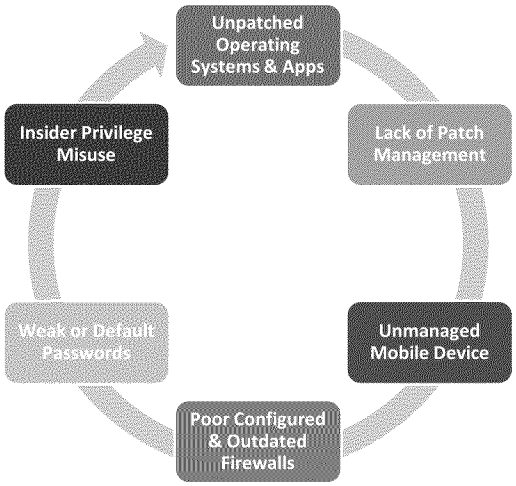
As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

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



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

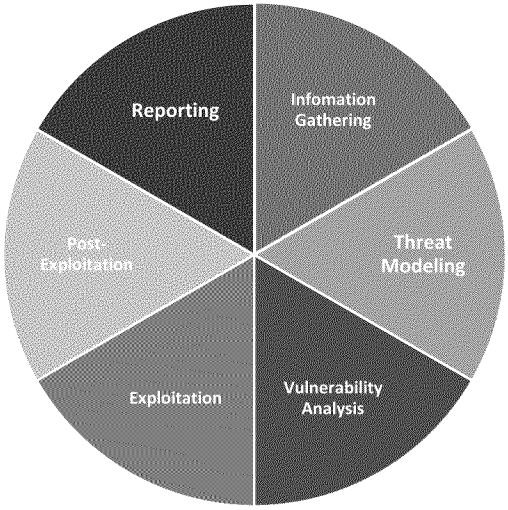


System Vulnerability Assessments Engagements

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

Penetration Testing Engagements

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



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

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

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

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

Audit Approach

Audit Methodology

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

- "Generally Accepted Auditing Standards" developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as "Yellow Book").
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

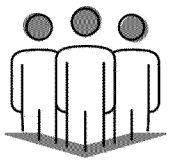
Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City's policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit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

Proposed Segmentation of the Engagement

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

Segment I: Planning and Interim Procedures (September)

This segment includes:

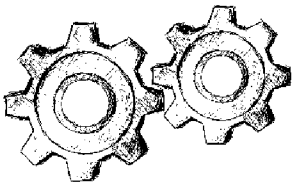


Obtaining a signed engagement letter for the financial and compliance audit;

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

Segment II: Final Audit Fieldwork Procedures (January/February)

This segment includes:

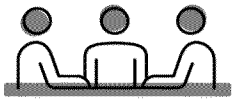


- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation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

- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures (March/April)

This segment includes:



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

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

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

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

Level of Staff and Number of Hours to be Assigned

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2026 audit in the following tabular presentation:

Segmented Hours by Staff Level - City Audit				
Segments	Engagement Team Members by Level			
	Partners	Managers	Staff	Total
Segment I - Planning and Interim Procedures	10	10	20	40
Segment II - Final Audit Fieldwork Procedures	20	80	110	210
Segment III - Review, Completion, and Delivery Procedures	20	20	10	50
Total Engagement	50	110	140	300

Sampling Size Methodology and the Extent to which Statistical Sampling will be Used in the Engagement

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

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

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

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

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

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

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

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

Types of analytical procedures employed will include:

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

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

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

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

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

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;

- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

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

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

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

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

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

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

1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);

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

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

Workflow Software and Ability to Work in Remote Environment

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

Suralink features include:

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

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

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

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

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

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

Pricing

Pricing Schedule

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

Any additional work sought by the City will be performed at the same rates quoted herein this cost proposal.

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

Our proposed fees are as follows:

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Year End:	Proposed Audit Fees including F/S Preparation	Single Audit Fees (Federal or State per Major Program)	Discount for City Preparation of F/S	Total
September 30, 2026	$ 46,300	$ 5,500	$ 1,500	$ 50,300
September 30, 2027	46,300	5,650	1,500	50,450
September 30, 2028	47,900	5,800	1,500	52,200
September 30, 2029	49,600	6,000	1,500	54,100
September 30, 2030	51,300	6,200	1,500	56,000

Proposed Hourly Rates by Level for any Additional Services:	
Partners	$ 350
Managers	275
Staff Professionals	185
Administrative	110

Important Notes to be Considered

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

Note (2) – Free Periodic Continuing Education: As noted in our technical proposal, we provide free continuing education classes to our clients. This could amount to approximately $1,500 of annual savings for the City's finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins.

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

Note (5) – Single Audit Costs: As the City requested an all-inclusive maximum price, our proposed fees include a base fee for the performance of the City's financial and compliance audit. Because the City does not always meet the Single Audit requirement we have proposed an additional fee per major program only if needed. These will be for either state or federal awards.

Required Forms

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: Mauldin & Jenkins, LLC DATE: 8/18/26

ADDRESS: 1401 Manatee Ave. West, Suite 1200 Bradenton, FL 34205 PHONE: 941-741-2255

PROPOSER: Wade P Sansbury (SIGNATURE) NAME: Wade P. Sansbury, Partner, CPA (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF Manatee

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 18th day of August, 2026, by Wade P. Sansbury, who is personally known to me or has produced _____ as identification.

(SEAL)

TIFFANY WILLIAMS
Notary Public
State of Florida
Comm# HH723137
Expires 9/22/2029

Tiffany Williams
Notary Public – State of Florida

Tiffany Williams
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

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V040124

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Wade P. Sansbury, Partner, CPA
(Print individual's name and title)

for: Mauldin & Jenkins, LLC
(Print name of entity submitting sworn statement)
1401 Manatee Ave. West, Suite 1200
at: Bradenton, FL 34205
(Business address)

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

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:
(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Manatee

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 18th day of August, 2026, by Wade P. Sansbury, who is personally known to me or has produced _____ as identification.

(SEAL)

TIFFANY WILLIAMS
Notary Public
State of Florida
Comm# HH723137
Expires 9/22/2029

Tiffany Williams
Notary Public – State of Florida

Tiffany Williams
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF Florida
COUNTY OF Manatee

I state that I Wade P. Sansbury, Partner, CPA (Name and Title) of Mauldin & Jenkins, LLC (Name of Firm), am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.
2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.
3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.
4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.
5. Mauldin & Jenkins, LLC, its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Mauldin & Jenkins, LLC

Signed By: Wade P Sansbury

Print Name: Wade P. Sansbury, Partner, CPA

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 18th day of August, 2026, by Wade P. Sansbury, who is personally known to me or has produced _____ as identification.

(SEAL)

TIFFANY WILLIAMS
Notary Public
State of Florida
Comm# HH723137
Expires 9/22/2029

Tiffany Williams
Notary Public – State of Florida

Tiffany Williams
(Print, Type, Stamp, or Commissioned Name of Notary Public)

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V072224

Addendum Acknowledgments

We acknowledge receipt of the following Addenda:

Addendum 1: Issued July 29, 2026
Addendum 2: Issued July 29, 2026
Addendum 3: Issued August 11, 2026

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/6/2026

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

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

PRODUCER PointeNorth (Atlanta) PO Box 2976 Gainesville GA 30503	CONTACT NAME: PHONE (A/C, No, Ext): 770-535-6100 FAX (A/C, No): 770-297-4883 E-MAIL ADDRESS: certificates@nortoninsurance.com
INSURED MAUL&JE-01 Mauldin & Jenkins, LLC 200 Galleria Parkway SE Suite 1700 Atlanta GA 30339-5946	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Allmerica Financial Benefit Insurance Company — 41840 INSURER B : Hanover (Allmerica Companies) INSURER C : Berkley Regional Insurance Company — 29580 INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 1342532063 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY PRO-JECT LOC OTHER:			Z2AJ466092	7/1/2026	7/1/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 2,000,000 $ 2,000,000 $ 10,000 $ 2,000,000 $ 4,000,000 $
A	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY SCHEDULED AUTOS X NON-OWNED AUTOS ONLY			Z2AJ466092	7/1/2026	7/1/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $			Z2AJ466092	7/1/2026	7/1/2027	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N N / A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			W2AJ448906	7/1/2026	7/1/2027	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
B C	Employer Practice Liability Directors & Officers			LHAJ289307-03 BMP-1001672-04	1/23/2026 1/23/2026	1/23/2027 1/23/2027	Limit Limit	3,000,000 5,000,000

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

Please note due to directives received from the Georgia Department of Insurance we are no longer allowed to enter any special wording in the description of operations field on the certificate. The only wording that can be entered in this field is the wording for which it was intended "Description of operations/Locations/Vehicles". We recommend that the certificate holder review the terms and conditions of the endorsement as some policy forms provide additional insured status only when there is a written contract between the Named Insured and the Certificate Holder that requires such status.

CERTIFICATE HOLDER

For Information Only
USA

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Michael Mellars

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ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/26/2026

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

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

PRODUCER Lemme, A Division of EPIC 125 S Wacker Drive, Suite 3150 Chicago IL 60606	CONTACT NAME: Bradley Barkiin PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
INSURED MAULJEN Mauldin & Jenkins, LLC 200 Galleria Parkway, Suite 1700 Atlanta GA 30339-5918	INSURER A : MS Transverse Specialty Insurance — 41807 INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 449273229 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			MSTAPL00048	1/23/2026	1/23/2027	Each Claim Aggregate	$1,000,000 $1,000,000

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

CERTIFICATE HOLDER

For Information Only

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Bradley Barkiin

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Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

MAULDIN & JENKINS, LLC

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☑ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . P

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

200 GALLERIA PKWY, STE 1700

Requester's name and address (optional)

6 City, state, and ZIP code

ATLANTA, GA 30339

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

5	8	-	0	6	9	2	0	4	3

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Louise Sghiatti | **Date** 1/7/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

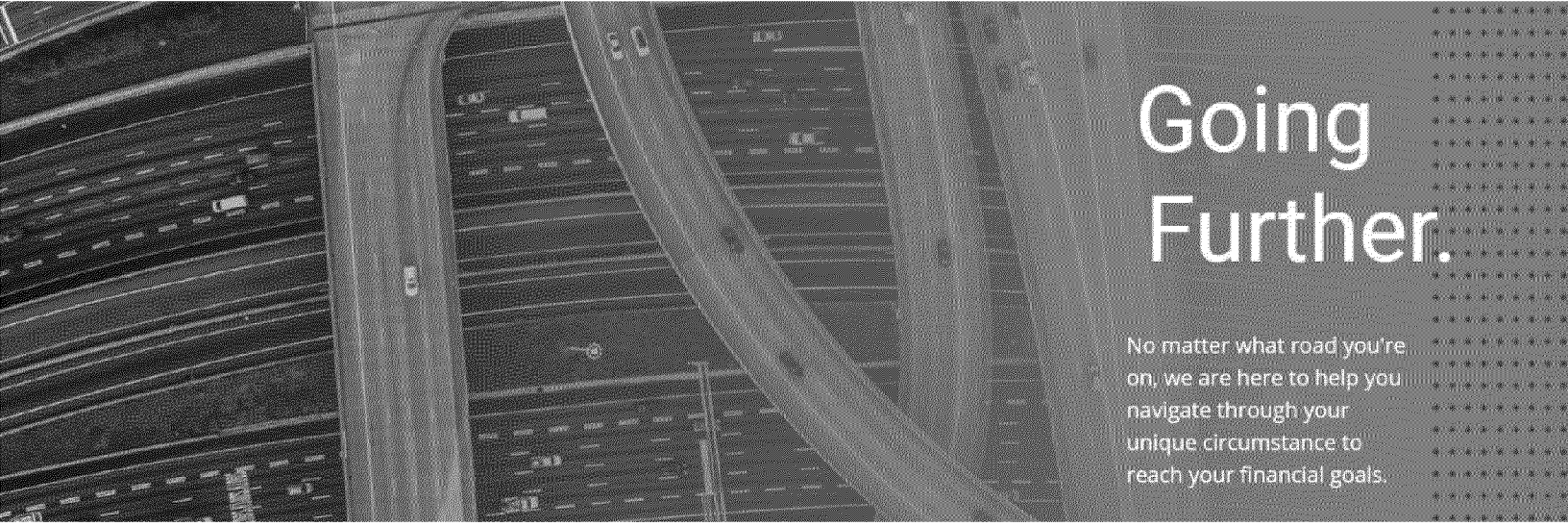
What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Going Further.

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

INTEGRITY.

100+ year history of quality & expertise

INNOVATION.

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

INSPIRATION.

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

MAULDIN & JENKINS

www.mjcpa.com

August 19, 2026

Proposal to Perform
Auditing Services for:

City of St. Pete Beach, Florida

For the Years Ending September 30,
2026, 2027, 2028, 2029 and 2030

MKA
A RICHEY MAY COMPANY

CONTACT & AUTHORIZED REPRESENTATIVE:

Joseph M. Krusick, CPA, Partner

Saint Petersburg
5401 Central Avenue
Saint Petersburg, Florida 33710
(727) 327-1999

Winter Park
501 S. New York Ave., Suite 100
Winter Park, Florida 32789
(407) 644-5811

North Palm Beach
1201 US Highway 1, Suite 305
N. Palm Beach, Florida 33408
(561) 848-9300

Miami Lakes
7900 NW 155 St., Suite 201
Miami Lakes, Florida 33016
(305) 445-7956

Tampa/Clearwater
29605 US Hwy 19 North
Clearwater, Florida 33761
(727) 785-7460

Miramar
11450 Interchange Circle
Miramar, Florida 33025
(954) 435-4222

krusick@mosskrusick.com
www.mosskrusick.com

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3 – PROOF OF INSURANCE CERTIFICATE

4 – REQUIRED FORMS

CITY OF ST. PETE BEACH, FLORIDA
STANDARD CONTRACT ADDENDUM

THIS ADDENDUM modifies that certain contract for services made and entered into this _____ day of _____, 2025, by and between the CITY OF ST. PETE BEACH, Florida municipality, hereinafter referred to as the "City", and [redacted], hereinafter referred to as "Contractor", concerning that certain agreement dated the _____ day of August, 2024 ("Agreement") and titled [redacted]

WITNESSETH:

WHEREAS, Section 119.0701, Fla. Stat., requires that certain public agency contracts must include certain statutorily required provisions concerning the contractor's compliance for Florida's Public Records Act; and

WHEREAS, Section 768.28, Fla. Stat., sets forth a limited waiver of sovereign immunity for tort liability for Florida public agencies; and

WHEREAS, Florida law requires that public agency contracts be subject to non-appropriation and thereby contingent upon appropriation during the public agency's statutorily mandated annual budget approval process; and

WHEREAS, Section 448.095, Fla. Stat., imposes certain obligations on public agencies with regard to the use of the E-Verify system by their contractors and subcontractors; and

WHEREAS, Section 287.133 and 287.135, Fla. Stat., provides restrictions on local governments contracting with companies that are on certain Scrutinized Companies lists or convicted vendor list; and

WHEREAS, additional terms required by Sections 282.3185(5) and (6) Fla. Stat. related to data management and Section 287.05701 Fla. Stat. related to social government and corporate activism are also added by virtue of this Addendum; and

WHEREAS, Section 286.101, Florida Statutes contains a list of "foreign countries of concern" including, the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity under significant control of such "foreign country of concern". Any entity that does business with a state agency or political subdivision (subject to certain dollar amounts) must disclose certain of their dealings with those "foreign countries of concern" to the Florida Department of Financial Services; and

WHEREAS, Section 787.06(13), Fla. Stat. provides that when a contract is executed, renewed, or extended between a nongovernmental entity and a governmental entity, the nongovernmental entity must provide the governmental entity with an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury attesting that the nongovernmental entity does not use coercion for labor or services as defined in such statute;

NOW, THEREFORE, in consideration of the covenants set forth herein, the parties agree to this addendum as follows:

1. Amendment. This Addendum hereby amends and supplements the terms of the Agreement. In the event of a conflict between the terms of the Agreement and terms of the Addendum, the terms of the Addendum shall prevail.

2. Public Records Compliance. City and Contractor agree that Contractor does not have the authority to contractually bind the City in any manner. Contractor agrees that, to the extent that it may "act on behalf" of the City within the meaning of Section 119.0701(1)(a), Florida Statutes in providing its services under this Agreement, it shall:

(a) Keep and maintain public records required by the public agency to perform the service.

(b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time 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 for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.

(d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

(e) Pursuant to Section 119.0701(2)(a), Fla. Stat., **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF**

CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

City Clerk/Public Records Custodian
cityclerk@stpetebeach.org
Phone: 727-363-9220
155 Corey Avenue
St. Pete Beach, FL 33706
Fax: 727-541-8040

3. **Public Records Compliance.** Contractor authorizes the public agency to seek declaratory, injunctive, or other appropriate relief against Contractor in Pinellas County Circuit Court on an expedited basis to enforce the requirements of the previous section.

4. **Compliance/Consistency with Section 768.28, Fla. Stat.** Any indemnification or agreement to defend or hold harmless by City specified in the Agreement shall not be construed as a waiver of City's sovereign immunity, and shall be limited to such indemnification and liability limits consistent with the requirements of Section 768.28, Fla. Stat. and subject to the procedural requirements set forth therein. Any other purported indemnification by City in the Agreement in derogation hereof shall be void and of no force or effect.

5. **Non-appropriation.** City's performance and obligation to pay under this Agreement is contingent upon an appropriation during the City's annual budget approval process. If funds are not appropriated for a fiscal year, then the Contractor shall be notified as soon as is practical by memorandum from the City Manager or designee that funds have not been appropriated for continuation of the Agreement, and the Agreement shall expire at the end of the fiscal year for which funding has been appropriated. The termination of the Agreement at fiscal year end shall be without penalty or expense to the City subject to the City paying all invoices for services rendered during the period the Agreement was funded by appropriations.

6. **E-Verify Compliance.** By entering into this Agreement, the Contractor is obligated to comply with the provisions of Section 448.095, Fla. Stat. "Employment Eligibility," as amended from time to time. This includes but is not limited to register with and use the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit to Contractor attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Contractor agrees to maintain a copy of such affidavit for the duration of this Agreement. Failure to comply with this paragraph will result in the termination of this Agreement as provided in Section 448.095, Fla. Stat., as amended and Contractor

will not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Contractor will also be liable for any additional costs to the City as a result of the termination of this Agreement in accordance with this paragraph. Contractor affirmatively states, under penalty of perjury, that in accordance with Section 448.095, Fla. Stat., Contractor is registered with and uses the E-Verify system to verify the work authorization status of all newly hired employees, that in accordance with such statute, Contractor requires from each of its subcontractors an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and that Contractor is otherwise in compliance with Sections 448.09 and 448.095, Fla. Stat.

7. Compliance/Consistency with Scrutinized Companies Provisions of Florida Statutes. Section 287.135(2)(a), Fla. Stat., prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Fla. Stat., or is engaged in a boycott of Israel. Section 287.135(2)(b), Fla. Stat., further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars ($1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Fla. Stat., or the company is engaged in business operations in Cuba or Syria. The Contractor and City acknowledge that the amount of the contract is less than $1,000,000. Accordingly, Contractor hereby certifies that Contractor is not listed on the Scrutinized Companies that Boycott Israel List. Contractor further hereby certifies that Contractor is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor understands that pursuant to section 287.135, Fla. Stat., the submission of a false certification may subject Contractor to civil penalties, attorney's fees, and/or costs. Contractor further understands that any contract with City for goods or services of any amount may be terminated at the option of City if Contractor (i) is found to have submitted a false certification, (ii) has been placed on the Scrutinized Companies that Boycott Israel List, or (iii) is engaged in a boycott of Israel. And, in addition to the foregoing, if the amount of the contract is one million dollars ($1,000,000) or more, the contract may be terminated at the option of City if the company is found to have submitted a false certification, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria.

8. Disclosure Requirements for "Foreign Countries of Concern". If applicable, Contractor shall comply with the disclosure requirements set forth is Section 286.101 (3) (a), Fla. Stat., which requires "Any entity that applies to a state agency or political subdivision for a grant or proposes having a contract value of $100,000 or more shall disclose to the state agency or political subdivision any current or prior interest of, any contract with, or any grant or gift received from a "foreign country of concern" if such interest, contract, grant or gift received from a "foreign country of concern" if such interest,

contract, grant or gift has a value of $50,000 or more and such interest existed at any time or such contract, grant or gift was received or in force at any time during the previous five (5) years. Such disclosure shall contain the name and mailing address of the disclosing entity, the amount of the gift or the value of the interest disclosed, the applicable "foreign country of concern" and, if applicable the date of termination of the contract or interest, the date of receipt of the grant or gift and the name of the agent or controlled entity that is the source or interest holder. Within one (1) year before applying for any grant or proposing any contract, such entity must provide a copy of such disclosure to the Department of Financial Services". Pursuant to Section 268.101(7), Fla. Stat.: "In addition to any fine assessed under [section 286.101(7)(a), F.S.], a final order determining a third or subsequent violation by an entity other than a state agency or political subdivision shall automatically disqualify the entity from eligibility for any grant or contract funded by a state agency or any political subdivision until such ineligibility is lifted by the Administration Commission for good cause."

9. Venue and Jurisdiction. Notwithstanding any of other provision to the contrary, this Agreement and the parties' actions under this Agreement shall be governed by and construed under the laws of the State of Florida, without reference to conflict of law principles. As a material condition of this Agreement, each Party hereby irrevocably and unconditionally: i) consents to submit and does submit to the jurisdiction of the Circuit Court in and for Pinellas County, Florida for any actions, suits or proceedings arising out of or relating to this Agreement. Both parties waive any right to file an action, suit or proceeding in Federal Court or remove any action, suit or proceeding to Federal Court.

10. Attorneys' Fees and Costs. Notwithstanding any of other provision to the contrary, if litigation ensues regarding this Agreement, each party hereto shall bear its own attorneys' fee and costs.

11. Public Entities Crime or Convicted Vendor List. Contractor agrees and assumes a continuous duty to disclose to the City if the Contractor or any of its affiliates as defined by Section 287.133(1)(a), Florida Statutes are placed on the Convicted Vendor List or the Antitrust Violator Vendor List maintained by the Florida Department of Management Services.

12. Data Management; Notice of Breach. Contractor shall cooperate with the City and provide timely incident reporting, response activities/fact gathering, public and agency notification, severity level assessment, after-action reports, etc., which the City must report in accordance with Sections 282.3185(5) & (6), Florida Statutes in the event of a data breach.

13. Environmental and Social Government and Corporate Activism. The City has not given preference or requested documentation from the Contractor based on Contractor's social, political or ideological interest. Contractor agrees to similarly not request documentation or give preference to any subcontractor based on the subcontractor's social, political or ideological interests.

14. Taxes. The City shall not be liable for any taxes and assessments imposed by a federal, state or local governmental agency to the extent that the City is exempt from same by Florida law, including but not limited to any sales or use tax.

15. No coercion for labor or services. The Contractor swears under penalty of perjury that the Contractor does not use coercion for labor or services as defined as follows:

"Coercion" means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Sec. 893.03, Fla. Stat. to any person for the purpose of exploitation of that person.

16. Force Majeure. The City reserves the right to suspend, modify or terminate this contract in the event of an act of god or act of man beyond the control of the parties, including but not limited to a hurricane, tropical storm, tornado, or other destructive weather event, flooding, pandemic, plague, war, armed conflict, domestic or foreign terrorism, riot, labor condition, state or federal governmental action, and catastrophic Internet disturbance, making performance inadvisable, economically impracticable, illegal, or impossible.

17. Conflicts. By entering into this agreement, the Contractor represents that it currently is not providing professional services to any third party person or entity on any project or development for which project or development approval is currently pending or proposed or for which an application is being prepared for submittal to the City of St. Pete Beach for review or approval and further agrees that during the term of this agreement, the Contractor will not provide professional services to any third party person or entity as to any project or development for which development or project approval is pending or proposed or for which an application is being prepared for submittal to the City of St Pete Beach for review or approval.

18. Breach during Emergency Recovery Period. Pursuant to Sec. 252.505, Fla. Stat., if vendor breaches this agreement during an emergency recovery period (1-year period beginning upon Governor's initial declaration of a natural emergency) Contractor shall pay a $5,000 penalty and damages, which may be either actual and consequential damages or liquidated damages.

19. Additional Terms. Notwithstanding any of other provision to the contrary, the parties agree as follows:

A. None.

IN WITNESS WHEREOF, the parties hereto have executed and delivered this instrument on the days and year indicated below and the signatories below to bind the parties set forth herein.

Under penalties of perjury, and pursuant to Sec. 92.525, Fla. Stat., Contractor declares that Contractor has read the foregoing Section 15 above and that the facts stated in it are true.

Contractor:

[redacted]

Print Name: _[redacted]_

Title: _[redacted]_

Company: _[redacted]_

ATTEST: **City of St. Pete Beach**

_____ _____

City Clerk **Frances Robustelli, City Manager**

EXHIBIT “B”

(Place Request for Bid behind this page)

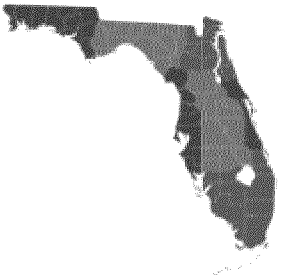
REQUESTED BID INFORMATION

VIA EMAIL

This Report Contains Bid Information For 7/23/2026

MOSSKRUSICK1 5456
ED MOSS
501 S NEW YORK AVE
SUITE 100
WINTER PARK FL 32789

BIDBANK
Precise Bids
Over 600 Florida sources



1-727-441-4101
Info@bidbank.com

CATEGORY	ACCOUNTING
LOCATION	PINELLAS COUNTY
SPECS	AUDITING SERVICES
DUE	8/19/2026 9:00 AM 827393
PRE-BID	7/29/2026 MANDATORY N
BID#	
CONTACT	JTAYLOR@STPETEBEACH.ORG ST PETERSBURG BEACH, CITY OF CITY CLERKS OFFICE 7701 BOCA CIEGA DRIVE TREASURE ISLAND FL 33706
NOTES	

CATEGORY	ACCOUNTING
LOCATION	PINELLAS COUNTY
SPECS	AUDIT SERVICES
DUE	8/10/2026 12:00 PM 827392
PRE-BID	MANDATORY N
BID#	
CONTACT	727/593-9296 BELLEAIR SHORE, TOWN OF PO BOX 8 INDIAN ROCKS BEACH FL 33785
NOTES	

EXHIBIT “C”

(Place Vendor’s Proposal Behind this Page)

EXECUTIVE SUMMARY

FIRM OVERVIEW, AWARDS, AND NATIONAL FIRM RESOURCES:

Moss, Krusick & Associates, LLC ("MKA") is ideally suited to provide the type of services needed by **City of St. Pete Beach, Florida.** With offices throughout Florida and the resources of our national platform, Richey May, we have the depth to deliver quality services across a wide range of issues in a responsive and proactive manner. Our reputation for personal service and experience with non-profit and governmental entities makes us well qualified to provide the services needed. We are very proud and honored to have the following accomplishments:

Please see the Orlando Business Journal article about our firm on the next page.

- Accounting Today – 2026 Fastest Growing Firms
- Forbes – W. Ed Moss Jr., 2026 Best-in-State CPA in Florida
- Orlando – The City's Magazine – 2023 – 2025 Best of Orlando Accounting Firms
- Inside Public Accounting – Top 5 Fastest Growing Firms for 7 of the previous 13 years
- The Orlando Business Journal – 2019 – 2023, & 2025 Fast50 Award
- The Orlando Business Journal – 2021 – 2025 Golden 100 Top Privately Held Companies
- The Orlando Business Journal – Top Philanthropic Companies in 2015 – 2025
- The Orlando Sentinel – Top Workplaces for the previous 13 years; Ranked 3rd, ahead of all other Central Florida accounting firms in 2015
- City of Winter Park – Hall of Fame Inductee 2014
- The Orlando Business Journal – 2012 Healthiest Employer Champion, Small Business Category Finalist for four years
- International Magazine Award – Non-Profit Advisory Firm of the Year in Florida

BDO Alliance USA gives **MKA the resources of the 5th largest accounting firm in the world.**

APPROACH TO CLIENT SERVICE – PROACTIVE, PROMPT & PERSONAL:

We ensure the quality of our product will be extraordinary by following core service values:

- All emails or phone calls will generally be returned the same business day
- Having a strong business acumen and understanding your business allows us to bring meaningful observations and recommendations to management
- Staying up to date on industry issues by attending national conferences annually and proactively communicating any changes
- We treat our business relationships more like a partnership and you will be a high valued client **receiving first priority from our audit partners**
- Recognizing the need to be efficient and proactive throughout the process, we are available for questions throughout the year
- We stay responsive and focused by **personally delivering our draft reports** ahead of schedule and discussing any questions with management

PROPOSED FEE:

Our proposed fee for audit services for the year ending September 30, 2026 is $49,000. We will also commit to the following fees for the next four years: $50,000 for 2027, $51,000 for 2028, $52,000 for 2029 and $53,000 for 2030. If the City elects to prepare the financial statements in-house, an $8,500 discount will be applied to the total proposed fee with discount increment increases of $250 each year.

There will be no "surprise" billings and the fee includes any out-of-pocket and travel expenses. Our firm philosophy is not to bill for every phone call and if we can answer your question without having to do any research, we will not bill you for that time.

Our goal is to meet and exceed your expectations. We welcome the opportunity to demonstrate our commitment to delivering quality service at a competitive price.

MKA

THE LIST

Orlando Business Journal Top Philanthropy Award
2015 thru 2023

Orlando Sentinel Top Workplaces
2012 thru 2024

Orlando Magazine
2023 & 2024

OBJ Fast Growing
2019 thru 2023

OBJ Top Privately Co.
2022 thru 2024

Inside Public Accounting Fastest Growing Firms
2012, 2013, 2014, 2018, 2019, 2022 & 2023

MIAMI LAKES | WINTER PARK | MIRAMAR | NORTH PALM BEACH

Construction & Real Estate | Nonprofit & Governmental | Outsourced Accounting | Medical & Dental Practices | Employee Benefit Plans | Outsourced IT | CIRA Industry

OUR VISION

Develop our Community, Employees, and Clients

- Donate time and resources to non-profit clients
- Provide the best possible work environment
- Organize office events and family functions
- Provide constant on the job training & seminars
- Receive input from Millennial Shark Tank

AN INDEPENDENT MEMBER OF BDO ALLIANCE USA

CLIENT TESTIMONIAL

"Our long standing relationship with Moss, Krusick & Associates, has been established by their partners and staff providing financial and tax services that display an understanding of our business and level of business acumen that results in solid value to our company."

Ken Dixon, President
Leland Enterprises, Inc.
UCF Kenneth G. Dixon School of Accounting

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www.FIREWALL-CS.com • 407.647.3730 • IT SERVICES

MKA
CERTIFIED PUBLIC ACCOUNTANTS

August 19, 2026

City of St. Pete Beach, Florida
c/o John Taylor
155 Corey Avenue
St. Pete Beach, Florida 33706

Re: Proposal to Provide Auditing Services

Dear Mr. Taylor:

The partners and staff of Moss, Krusick & Associates, LLC ("MKA") offices throughout Florida and the resources of our national platform, Richey May, sincerely appreciate this opportunity to propose on professional services for **City of St. Pete Beach, Florida** (the "City"). With experience and a commitment to providing the highest level of service to our clients, we strongly believe we are the right CPA firm for your organization and will be able to perform the work within the established time period. The following highlights address key points of our proposal:

- MKA, with deep roots in the Orlando and Central Florida accounting community going back over 30 years, has 160 employees and considerable experience in the non-profit and governmental industries with **non-profit and governmental clients representing more than 50% of our practice. We recently were included in Orlando - The City's Magazine's Best of Orlando Accounting Firm's List.**
- We understand the non-profit and governmental industries as we currently perform audit and tax services for a variety of non-profit and governmental organizations and foundations including **Foundation for Osceola County Education, Foundation for Seminole County Public Schools, Bellalago/Florida Ridge Educational Facilities Benefit District, Tooele City Corporation Ashley Valley Sewer District and numerous other non-profit and governmental organizations.** The Executive Directors of these organizations can be contacted for references.
- **We actively support the mission of our non-profit and governmental clients** by volunteering our time, getting involved in their fundraising events and being advocates of their organizations. We co-chaired a fundraiser for a large non-profit organization that raised over $85,000 and received the **Orlando Sentinel's Community Service Champion Award**. MKA has been named one of the **Top Philanthropic Companies by the Orlando Business Journal** for the previous ten years for annual contributions exceeding $275,000**.**
- **We maintain minimal turnover,** are consistently ranked in the Orlando Sentinel's Top Workplaces and the Orlando Business Journal's Healthiest Employer, and have a family-friendly, positive culture within the firm.
- MKA is a member of BDO Alliance USA, an Association of high-quality, accounting and consulting firms with a global network in over 166 countries. **This BDO association gives MKA the resources of the 5th largest accounting firm in the world.**

Please contact me at (407) 644-5811 with any questions. Our proposal is firm and irrevocable. We are honored to know you are considering our firm and look forward to working together.

Sincerely,

Joe Krusick

Joseph M. Krusick
Engagement Partner

Partners
W. Ed Moss, Jr.
Joe M. Krusick
Ric Perez
Cori G. Novinich
Renee C. Varga
Rich J. Cassidy
Justin R. Cabral

Winter Park, FL 32789
501 S. New York Ave.
Phone: 407-644-5811
www.mosskrusick.com

Clearwater, FL 33761
29605 US Hwy 19 North
Phone: 727-785-7460

St. Petersburg, FL 33710
5401 Central Avenue
Phone: 727-327-1999

N. Palm Beach, FL 33408
1201 US Highway One
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Phone: 305-445-7956

Miramar, FL 33025
11450 Interchange Circle
Phone: 954-435-4222

MKA is a part of a national firm, Richey May, originating from the merger of four firms with locations in Los Angeles, Salt Lake City, Denver, and Florida (which is MKA). Combined, we are a top 50 tax and advisory firm in the United States.

MKA has offices located in Winter Park, North Palm Beach, Miami Lakes, Miramar, Tampa/Clearwater, and Saint Petersburg with our main location in Winter Park, Florida. Team members conducting the work on the audit operate from our Winter Park office. The Florida offices have over 160 professional and administrative personnel including 32 partners, four who have been in the Orlando area for more than 30 years each. The firm was formed in 1990 and has gone through various partnership arrangements.

By providing proactive, personal and prompt services, utilizing our business acumen and leveraging our in-depth knowledge of specific industries, we are confident our association will be mutually beneficial and profitable.

The firm offers auditing and accounting, tax planning and preparation and QuickBooks financial statement assistance to approximately 500 small and medium-sized businesses at competitive prices without sacrificing quality. We have a concentration of clients in the non-profit and governmental, real estate and construction, light manufacturing, restaurant, homeowner and condominium association and employment benefit plan industries.

The partners who will be working on your engagement have Big Four, international backgrounds and significant experience in the nonprofit and governmental sector. This background allows us to be proactive in addressing opportunities and concerns.

We are a well-respected CPA and consulting firm in Central Florida. The exceptional reputation that we have earned in the community is the result of hard work and commitment to quality service. We are successful because we stay true to our vision, focus on the mission, and live by core values.

MAIN OFFICE EXPERTISE:

Our main office (Winter Park) maintains significant governmental audit expertise, supported by a team of professionals experienced in serving governmental and nonprofit entities. The local office performs a full range of services, including governmental and nonprofit audits, accounting and financial reporting assistance, tax compliance, and consulting services. The office is supported by experienced management and staff with strong computer-assisted audit capabilities, including personnel skilled in electronic workpaper systems, data analytics, and on-line audit techniques to efficiently and effectively support governmental audit engagements.

AFFILIATIONS:

MKA's employees are active members in local professional and business organizations. Through these memberships, we keep abreast of key issues that affect the local business community. We are also able to increase our information network through business and professional contacts and by attending conferences and seminars. Our affiliations include groups within the non-profit, governmental, manufacturing, retail, commercial, and medical industries.

Some of the organizations we are affiliated with include:

- ***BDO Alliance USA***
- ***AICPA Governmental Auditing Quality Center***
- ***AICPA Center for Audit Quality***
- ***AICPA Employee Benefit Plan Audit Quality Center Member***
- ***AICPA Private Companies Practice Section***
- ***NPAC (National Association of Nonprofit Accountants & Consultants)***
- ***Chambers of Commerce***
- ***Home Builders and Contractors Associations***
- ***American and Florida Institute of Certified Public Accountants***
- ***Leadership Orlando and Winter Park***

MKA is a member of BDO Alliance USA, a nationwide Association of high-quality, independent accounting and consulting firms with members in major cities in the United States and throughout the world. Each member draws on the services of the Association and the individual or combined talent of member firms to better serve their clients and manage their firm. BDO Alliance USA provides quality services and resources to members through a global network of over 1,700 offices in over 166 countries. The Association provides MKA with formal consulting services and educational programs for topics such as non-profit and governmental accounting and information technology. There is also a consultant available for complex non-profit and governmental issues. **This BDO association gives MKA the resources of the 5th largest accounting firm in the world.**

AUDIT SERVICES:

We have extensive experience with financial and single audits of non-profit and governmental organizations and **50% of our practice is servicing non-profit and governmental organizations** and their needs in financial and compliance reporting.

TAX SERVICES:

MKA's taxation department is ready to exceed your expectations. With a proven history of accuracy, timeliness and proactive tax strategies, we feel that our services are unsurpassed. We will serve as your advocate in all tax matters.

- **Tax Planning** – Taking a proactive approach and planning are key components that can legally and successfully affect any potential tax liability situation. We monitor the changes in the tax law that could affect you and can recommend any applicable tax strategy.
- **Tax Analysis** – We have aided several entities in the successful defense of their non-profit status due to tax positions taken. We have assisted with reviews of Unrelated Business Income to minimize any tax impact. We are available to analyze any new tax situation for its potential impact throughout the taxable year. This allows any potential consequences of those situations to be averted.

ACCOUNTING ASSISTANCE:

Our accounting department performs various degrees of monthly, quarterly and annual accounting and bookkeeping assistance using QuickBooks and other accounting software. Our professionals are available for services ranging from monthly bookkeeping to the preparation of federal and state payroll tax returns and sales tax assistance. In addition, we are available to answer specific questions on accounting transactions or software that you may have. We have several QuickBooks Pro-Advisors on staff to assist with set-up and any issues that arise across the various versions of the software.

We are familiar with software packages such as Great Plains, MIP/Sage, QuickBooks Non-Profit, QuickBooks Online, Sage Intacct, Raiser's Edge, CIL-Suite, Peachtree, and many others. In addition, we recently implemented a virtual software package for a client with locations in three states. All the locations utilize the software for daily input and review of reporting packages. We oversee the entire accounting process for this entity utilizing a virtual online system. We are responsible for billing, accounts payable, cash forecasting and timely profit and loss statements.

ORGANIZATION SIZE AND STRUCTURE:

Staff Level:	Partner	Manager	Senior	Staff	Administrative	Total
Number:	32	28	29	55	16	**160**
CPAs:	22	7	3	3	0	**35**

MKA also has the resources to perform "non-traditional" accounting and consulting services. The following are professional services offered by us:

CLIENT SEMINARS:
Audit and tax services for non-profits are a significant portion of our practice. Therefore, a substantial portion of our continuing professional education (CPE) is devoted to related topics. We sponsor at least one accounting and auditing CPE program annually. The speakers are generally from the American Institute of CPAs, accounting professors from state universities, or our managers and partners. Recognizing that our clients as well as our firm can benefit from these seminars, we are pleased to be able to invite our clients to join us.

BEST PRACTICES CONSULTATION:
Running a non-profit or governmental entity requires a great deal of time and attention. The paperwork alone can become overwhelming. With the right tools and training, this job can be easier, and your business can be run more profitably. We offer consultation services to help you choose the right business procedures and management software, and we are here to guide you through the setup. We can answer any questions you have along the way.

GRANT PROPOSAL WRITING:
We are experienced in writing quality grant proposals for non-profit and governmental entities. We research foundations that provide grant funding that suit your services and can aid in the customization of the grant to better coincide with agency guidelines. We have a proven success rate.

OUR FIRM EXPERIENCE IN PROVIDING ADDITIONAL SERVICES INCLUDES:

- Center for Independent Living Orlando – As a result of the new Uniform Guidance, we reviewed their cost structure and expense allocations to assist with the development of their new Indirect Cost Rate.
- The School District of Osceola County – Performed review of controls over warehouse inventory operations related to school supplies and equipment, and documented findings in a formal agreed-upon-procedures report.
- Foundation for Seminole County Public Schools – Assisted with the setup of a new chart of accounts and formatting of their internal financial statements to improve tracking of temporarily restricted funds.

INDEPENDENCE:
MKA is independent with respect to **City of St. Pete Beach, Florida** as defined by U.S. Generally Accepted Auditing Standards and the *U.S. General Accounting Office's Government Auditing Standards.* There has been no involvement in any professional relationships that would infringe on our independent status.

MKA can advise you on the selection of appropriate accounting principles and methods; however, the final decisions as to adoption are yours. As to financial reporting, MKA can prepare the financial statements an footnotes from your trial balance and information provided. Having us provide this service is not an indication of an internal control weakness, but rather a convenience, and does not impair our independence, as the financial statements are subject to your review and approval. In addition, we can propose journal entries, provided you review them and satisfy us that you understand the nature of the proposed entries, their impact on the financial statements and ultimately approve the entries.

Our philosophy is to provide meaningful and necessary services requested by our clients without violating the independence rules. However, we cannot prepare any source documents, authorize or consummate a transaction, have custody of your assets, supervise your employees, or report to the City Commission on behalf of management without impairing our independence. Significant auditor judgment is required to properly implement the independence rules.

REGISTRATION, LICENSURE, & PERMIT:
MKA and all supervisory professional staff are in compliance with the registration, licensure and permit requirements to practice public accounting in the state of Florida. We have included a copy of our current State of Florida license in **Attachment-2**.

REFERENCES:

MKA and its affiliated CPA firms located around the country perform work for numerous municipalities. Below is a sample list of current municipal and other governmental clients that may be contacted for reference:

Client & Reference	Description of Work	Years on the Job	Engagement Partner
The Foundation for Osceola Education **Bellalago Charter Academy** *Ms. Kerry Avery, Chief Financial Officer* 2310 New Beginning Rd., Suite 118 Kissimmee, FL 34744 407-870-4827 kerry.avery@osceolaschools.net	Financial Statement and Pension Audit (Fund Accounting)	24	Joe Krusick, CPA
The Foundation for Seminole County Public Schools *Mr. Roderick Henderson, Business Manager* 400 E. Lake Mary Blvd. Sanford, FL 32773 407-320-0181 roderick_henderson@scps.k12.fl.us	Financial Statement Audit	24	Joe Krusick, CPA
Bellalago Educational Facilities Benefit District **Flora Ridge Educational Facilities Benefit District** *Ms. Angela Barner, Director of Finance* 817 Bill Beck Blvd. Kissimmee, FL 34744 407-870-4823 finance @osceolaschools.net	Financial Statement Audit (Fund Accounting)	20	Joe Krusick, CPA
Tooele City Corporation *Ms. Shannon Wimmer, Finance Director* 90 North Main St. Tooele, UT 84074 435-843-2156 shannonw@tooelecity.gov	Financial Statement Audit and Consulting Work (Fund Accounting)	10	Brandon Keyes, CPA
Ashley Valley Sewer District *Mr. Dean Gibbs, General Manager* 4000 E 2200 S. Vernal, UT 84078 435-789-9805, ext. 10 dean@ashleyvalleysmb.gov	Financial Statement Audit and Consulting Work	8	Brandon Keyes, CPA

"Bringing Solutions and Prosperity to our Clients"

EXPERIENCE IN PREPARING GOVERNMENTAL FINANCIAL STATEMENTS

MKA has extensive experience in preparing governmental financial statements in accordance with the *Governmental Accounting Standards Board* (GASB). We have consistently applied these standards in our work with various governmental entities. Please refer to pages 13 – 16 for a detailed overview of our audit approach and procedures to be performed during the audit of the **City of St. Pete Beach, Florida**.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

We will assist in obtaining the Certificate of Achievement for Excellence in Financial Reporting by providing guidance, support, and review throughout the application and submission process. Our team will help ensure that the financial reporting requirements and applicable program criteria are addressed and that all necessary documentation is complete and properly prepared.

QUALITY CONTROL & PEER REVIEW:

We are members of the American Institute of Certified Public Accountants, which requires a "Peer Review" by an independent third party every three years. A Peer Review is a review and evaluation of a firm's workpapers, reports and policies by a team of CPAs from other CPA firms.

MKA has been through nine successful peer reviews since 1990. We have received a rating of pass on our 2023 review and all prior reviews. Our peer reviews included a review of our non-profit and government auditing services and reviews in accordance with *Governmental Auditing Standards.* Please see our 2023 System Review Report dated May 24, 2024 in **Attachment-1**.

We have our own quality control program which includes annual monitoring of our quality control procedures as specified in our Quality Control Document. Our quality control is enhanced by detailed and technical reviews performed by former Big Four managers. In addition, Mr. Ed Moss, CPA served on the FICPA's Peer Review Committee for six years including one year on the Executive Committee.

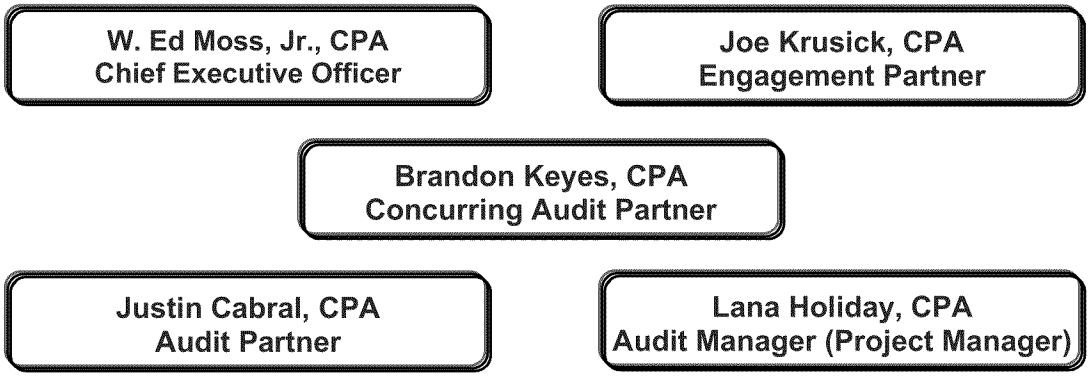
FIRM ASSERTIONS:

We have not been subject to disciplinary action or any federal or state field or desk reviews including the State Board of Accountancy within the last three years. The firm has had no regulatory lawsuits over the last three years or prior and has no pending litigation. MKA is not a minority-owned business or women-owned business.

STAFF ASSIGNED TO THE ENGAGEMENT:

We understand the need for an efficient audit of **City of St. Pete Beach, Florida.** We want to develop a mutually beneficial, long-term relationship with your organization so that we can assist with present challenges and future opportunities. This engagement requires technical expertise and seasoned experience on the part of those who serve you. We have organized a team of professionals from our Winter Park office that are committed to serving you and represents our most knowledgeable staff for your business.

ENGAGEMENT TEAM:



MKA POLICY ON STAFFING THE ENGAGEMENT:

MKA is an equal opportunity and affirmative action employer. It does not discriminate against applicants or employees based on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation or any other factor protected by law. MKA complies with the laws regarding reasonable accommodation for handicapped and disabled employees and prides itself on having a diverse employee base with a significant portion belonging to minority groups.

MKA's policy is to maintain existing staff on all engagements they have previously worked. This ensures maximum efficiency on the engagement for the firm and client. The firm maintains personnel policies to minimize turnover, however, within the accounting industry some turnover is inevitable. **The firm is below the national average of 15% to 20% for staff turnover as our turnover has been less than 15% over the past five years.**

MKA is fully capable of providing the services you need as evident in the high number of returning clients we retain and the experience of our staff. Staff will be assigned to this engagement on a full-time basis and are charged with performing the majority of the engagement work. Each member of your client service team is always available should you require it. You are assured this team will perform to the best of their ability.

DIVERSITY, EQUITY, AND INCLUSION POLICY:

MKA is committed to fostering, cultivating, and preserving a culture of diversity, equity, and inclusion. Human capital is the firm's most valuable asset. We embrace and encourage our employees' differences in age, color, disability, ethnicity, marital status, race, religion, gender, language, national origin, political affiliation, sexual orientation, socio economic status and any other characteristics that make our employees unique. Women at MKA account for 57% of the workforce and 46% of partner positions, which are **well above** the national averages of 51% and 23%, respectively. MKA currently employs 38% and 41% minorities in the firm and management positions, respectively. This is **twice the national average**. In addition, over the last 10 years we have sponsored work visas for multiple employees. Currently we have **5 employees** who have obtained work visas through MKA sponsorships.

W. Ed Moss, Jr., CPA

CHIEF EXECUTIVE OFFICER

A CPA with more than 30 years of accounting and auditing experience, he has extensive experience with 501(c)(3) organizations, Uniform Guidance and Florida Single Audit compliance, a thorough understanding of reporting requirements, operations and applicable laws for non-profit and governmental entities, Federal Form 990 completion, 401(K) plans, business valuations, litigation services, and financial/management accounting systems and controls.

Education

University of Florida, Gainesville, FL
BS in Accounting, High Honors, 1982

Certification

Certified Public Accountant
State of Florida, 1983

- 1990 – Present – Partner in various firm structures, currently Chief Executive Officer with Moss, Krusick & Associates, LLC
- 1982 – 1989 – Audit Manager with **Price Waterhouse**, Orlando

Professional/Community Affiliations

- National speaker and trainer for NCRC, regarding NFP financial management and cybersecurity
- Member of the Board of Visitors for Lake Highland Preparatory School
- Orlando Chamber of Commerce, Leadership Orlando, Participant
- Winter Park Chamber of Commerce, Leadership Winter Park, Participant
- FICPA Peer Review Executive Committee
- UCF Kenneth G. Dixon School of Accounting Advisory Board
- Certified QuickBooks Advisor
- Various tax planning articles published in Orlando Business Journal
- Various speaking engagements on audit and tax topics at UCF
- BDO alliance panel speaker regarding Private Equity at the 2025 BDO Evolve and Engage Conferences

Joe Krusick, CPA

ENGAGEMENT PARTNER

A partner in the firm who has over 25 years of public accounting experience including 13 years with **Ernst & Young LLP** in the Milwaukee and Orlando offices, where he was a Senior Manager directing audits of SEC registrants, non-profit and governmental entities, and entrepreneurial companies. Joe's other areas of expertise are manufacturing and retail industries, Sarbanes Oxley (SOX) consulting, 401(K) plans, SEC accounting and reporting and QuickBooks Advising.

Education

San Jose State University, San Jose, CA
BS in Accounting, High Honors 1983

Certification

Certified Public Accountant
Florida, Wisconsin, Nevada

- Joined the Firm in 2005, promoted to Partner in 2009
- 13 years experience with **Ernst & Young LLP**
- 3 years experience as a CFO of a pre-IPO fiber optic telecommunications company
- 2 years experience as a SOX consultant for Fortune 100 companies

Professional/Community Affiliations

- American Institute of Certified Public Accountants, Member
- Florida Institute of Certified Public Accountants, Member
- Citrus Club of Orlando
- Finance Committee Chairman of a large non-profit organization

Brandon Keyes, CPA

CONCURRING AUDIT PARTNER

A partner in the firm who has over 17 years of public accounting experience. He has extensive experience working with nonprofit organizations, schools, including school districts and private schools, cities and towns, service organizations, construction, manufacturing, software development companies, financial institutions, real estate, and corporate foreign exchange companies.

Education

Weber State University, Ogden, UT
MaCC in Professional Accountancy, 2008

Certification

Certified Public Accountant
State of Utah, 2010

Professional/Community Affiliations

- American Institute of Certified Public Accountants, Member
- Utah Association of Certified Public Accountants, Member

Justin Cabral, CPA

AUDIT PARTNER

Justin is a valued member of our audit team and has developed an expertise in non-profit and governmental entities with Uniform Guidance federal and state single audits with multiple grant sources. Justin works on all of our charter school and pension audits and on the Foundation for Osceola Education. He joined the firm in 2013.

Education

University of Central Florida, Orlando, FL
BS in Accounting, 2012
MS in Accounting, 2013

Certification

Certified Public Accountant
State of Florida, 2015

- Audit professional with over 13 years of experience at Moss, Krusick & Associates, LLC
- Areas of expertise include charter school, non-profits, governmental, and federal and state single audits with multiple grant sources.
- Justin serves on our peer review team and performs three to four peer reviews annually.

Lana Holiday, CPA

AUDIT MANAGER

Lana has developed an expertise in governmental and non-profit financial audits, city and town municipalities, single audits, and internal audits. She joined the firm in 2025 and has over ten years of experience, including 6 years with **Ernst & Young LLP**, where she directed audits with governmental entities. She joined the firm in 2025.

Education

Ohio Northern University, Ada, OH
MA in Professional Practice in Accounting, 2016
Franklin University, Colombus, OH
BS in Accounting and Forensic Accounting, 2013

Certification

Certified Public Accountant
Florida, pending renewal
Virginia, 2019

Experience

- Over 8 years of experience at public accounting firms including **Ernst & Young LLP**, and now MKA.
- Areas of expertise include the preparation and review of Annual Comprehensive Financial Reports, OMB Circular A-136, TFM USSGL, audits of state and local government financial statements, charter schools, non-profits, federal and state single audits involving multiple grant sources, and other governmental guidance industries.

SENIOR AND STAFF:

In addition to the previously named individuals, we will add additional staffing resources based on need. We recruit the best and brightest people who are strong in their field and provide them with excellent working experience and comprehensive training.

CONTINUING PROFESSIONAL EDUCATION & IN-HOUSE TRAINING SEMINARS:

To augment our education, staff attend additional accounting, auditing, tax, management and ethics seminars and conferences sponsored by the American Institute of CPAs, the Florida Institute of CPAs and other organizations. All members of the audit staff that are required to meet the continuing professional education requirements of the Florida Board of Accountancy, the *Government Auditing Standards*, and the American Institute of CPA's Private Companies Practice Section, have done so. At a minimum, they complete 80 hours of continuing professional education every two years. Our CPAs generally exceed these requirements.

Since non-profit and governmental auditing are integral components of our revenue base, a substantial portion of our continuing professional education (CPE) is devoted to related topics. **Our partners and managers make non-profit and governmental education a priority and attend at least one national conference on an annual basis** in addition to all other required CPE.

2025-2026	Joe	Justin	Lana
BDO National Conference – Non-Profit/Governmental Update (BDO)		✓	
Non-Profit and Governmental Update (AICPA)	✓	✓	✓
Solving Complex Single Audit Issues (AICPA)	✓	✓	✓
Single Audit Uniform Guidance Training (webinar)	✓	✓	✓
Annual National Not-for-Profit Financial Executive Forum (AICPA)		✓	
Audit and Accounting Update (in-house program)	✓	✓	✓
EY Accounting & Audit Conference – Non-Profit Update (EY)	✓		
GAQC Designated Partner Planning (AICPA)	✓	✓	✓
Florida Charter School Conference (FDE)	✓		

SPECIALIZED TRAINING:

Ed Moss presented National Training on NFP Financial Management and Cybersecurity across the country in 2018 for the National Community Reinvestment Coalition (NCRC). Locations included Orlando, Portland, Seattle, Houston, Dayton, Akron, and Washington, D.C. Ed is also a registered peer reviewer for Uniform Guidance engagements.

SECTION C – AUDIT APPROACH

MKA is committed to providing you with quality service while meeting the schedule and service requirements in a time efficient manner. In preparing for this proposal, MKA has obtained a basic understanding of the entity to be audited and proposes to structure the audit of the financial statements of **City of St. Pete Beach, Florida** to be as flexible as possible. The audit procedures used will be sufficient to enable us to express an opinion on the fairness with which the financial statements present the financial position and results of operations in accordance with generally accepted accounting principles. Such procedures will be adequate to also determine whether the operations were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, and Federal laws. We will deliver the following each year (as applicable):

- Independent Auditor's Report on the Financial Statements of **City of St. Pete Beach, Florida** in accordance with Generally Accepted Auditing Standards in the United States of America and *Government Auditing Standards*
- Letter to Those Charged with Governance in Regard to Significant Audit Findings
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Management Letter and any additional examination reports as required by Florida Statutes 218.39 and 215.97 and Rules of the Auditor General, Chapter 10.550
- A Report on Compliance and Internal Control over Compliance applicable to each Major Federal Program and State Project
- Schedule of Expenditures of Federal Awards and State Financial Assistance
- Schedule of Findings and Questioned Costs
- Written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to management and/or the governing body, as appropriate

OPEN COMMUNICATION DURING AUDIT PROCESS:

We will communicate with management on a regular basis and in a number of ways:

- In-person audit planning meetings.
- Conference calls to raise minor issues identified during the course of the audits.
- Virtual video conferences through Zoom to ensure clarity and continuity of the engagement.
- Annual audit closing meetings to report audit findings and resolve any outstanding issues. We will ask your feedback for continuous improvement of our process.
- Ad hoc meetings and telephone conversations and Zoom video calls as necessary to discuss financial and operational challenges as they arise.

COORDINATED APPROACH:

- We will place significant emphasis on close coordination with management to gain a meaningful understanding of management's own risk assessments and procedures in place to address those risks in order to make our own work as efficient and effective as possible.
- We will gather sufficient information on the market and key business/audit risks to enable us to design appropriate audit procedures and conduct the audit in the most efficient manner and within the agreed time frame and budget. Information gathering will also include a 'prepared by client' list with agreed timetable for provision of information and pre-year end planning meetings.
- We also seek to provide feedback to management on potential controls improvement as early as possible, to help management in performing its responsibilities to maintain effective controls, and leverage any changes made by management early in our audit process.

The audit will be segmented into the following work-flow phases to facilitate efficiency:

PLANNING PHASE & COMPLIANCE:

We will meet with key personnel in order to discuss any areas of concern management may have and to discuss timing, spacing, and items needed to conduct the audit. We will review prior year financial statements, prior year findings and recommendations, if any, and define key risk areas. During this phase we will develop a detailed plan, including time budgets and completion schedules. **In addition, we provide a list of items needed to complete the engagement with the expected dates we will need the information.** The list will include support for the balance sheet accounts, transaction samples, grant documents and other information as needed.

- **Personnel –** MKA's personnel including a manager and/or supervisor managing the engagement will work remotely utilizing zoom video conferences to communicate with you throughout the engagement work of **City of St. Pete Beach, Florida** to perform their specific assignments unless another approach is agreed upon. The principal functions of the partner-in-charge are to supervise and review the adequacy of the audit procedures and work papers. The manager and seniors are responsible for planning and supervising the audit, including fieldwork procedures and reviewing audit work papers. They are also responsible for preparing proposed management findings and recommendations and drafting audit reports. The seniors and their staff will work together to perform all audit procedures including sampling, compliance testing and account balance verification.
- **Laws and Regulations –** When we begin audit test work for a municipality like the **City of St. Pete Beach, Florida**, our first step is to identify the laws and regulations that govern the City's operations and financial reporting. We review relevant Florida Statutes, the City's charter, and the Rules of the Auditor General to determine applicable compliance requirements. We also consider federal regulations, such as the Uniform Guidance, if the City receives federal funding requiring a single audit. Based on this framework, we assess the risk of noncompliance, evaluate internal controls, and design audit procedures that focus on areas most susceptible to error or oversight. This approach ensures our audit work is thorough, legally grounded, and aligned with professional standards for government audits.
- **Review of Internal Control –** An evaluation will be made of the system of internal control, including the control environment, accounting systems, and specific control procedures. The evaluation will also ensure the controls can be relied upon to provide accurate information, are in compliance with the law and regulations, and to provide for efficient and effective operations.
- **Analytical Review –** Our audit will include several levels of analytical review procedures, which are an essential element of any audit. As a part of our overall planning for the engagement, we will perform an initial analytical review to identify accounts where significant fluctuations have occurred. In addition, we will perform numerous analytical procedures during the course of our audit.

YEAR END FIELD WORK:

This phase of the audit will take place after the fiscal year end at a time scheduled with management and staff of **City of St. Pete Beach, Florida.** During this time, we will be able to perform revenue and contribution tests. We will provide a detailed list of client assistant requirements, which include support for the balance sheet accounts, grant documents, and other supporting information needed to complete the engagement. We will rely on **City of St. Pete Beach, Florida's** staff to prepare, to the extent possible, all related support for material accounts, or accounts that we will need substantive support. We will provide a list of all items needed such as trial balance, budget, account analyses and other schedules and materials, and when they will be needed to meet the ultimate reporting deadline. We will provide any authoritative guidance, such as a disclosure checklist for the financial statements.

- **Balance Sheet Cutoff –** We will perform various analysis and testing of the major balance sheet accounts, ensuring proper cutoff and supporting detailed schedules. In addition, we will obtain cash, accounts receivable, and debt confirmations as considered necessary.
- **Sampling and Testing –** We will perform detail testing of expenses. MKA utilizes computer generated random number sampling techniques, with additional stratification of large populations that have a wide range of dollar values. This method will be used to test cash disbursements for purchases, payroll and other audit areas as appropriate.

POST FIELDWORK – REPORTING AND COMMUNICATION:

We will hold an exit interview to discuss findings and recommendations and review the draft financial statements. We do not anticipate any items that were not previously discussed, as we will brief management as the audit progresses. The exit interview can be scheduled at your convenience.

- **Final Financial Statements –** The final financial statements can be issued within five business days from receipt of the City Commission's response to our findings and recommendations.
- **Management Letter –** Professional standards require an accumulation of all misstatements identified during the audit, other than those that are clearly trivial, and communication with the governing body and/ or audit committee. We also generally discuss the application of accounting principles and auditing standards, recommendations to improve or strengthen management, accounting procedures, internal controls and efficiency.
- **City Presentation –** We will be ready to present to **City of St. Pete Beach, Florida's** Commission at the next meeting after the completion of the audit. Our presentation will be at your location and can be tailored to meet your agenda, as you request.
- **Required Notification –** Management and the Commission, as appropriate, under professional guidelines, shall be notified immediately for any of the following reasons: schedule completion dates are in jeopardy, discovery of possible violations of laws or significant non-compliance with contractual requirements, discovery of the possibility of a fraudulent act, or discovery of a material weakness in internal controls.
- **Workpapers –** We will retain all workpapers for a period of at least five years. In addition, we will provide **City of St. Pete Beach, Florida** access free of charge to copies of any or all workpapers for a period of at least five years.

TRANSITION FROM PRIOR AUDITOR:

There will be no additional charges for the transition from your previous auditor to us and we will not charge any additional startup fees. We have a proven history of smooth transitions. **City of St. Pete Beach, Florida** has informed the predecessor auditing firm of their replacement, we will coordinate with the predecessor firm. To ensure compliance with auditing standards, we will send the predecessor auditor a form with inquiries regarding the prior audit and to request review of their workpapers. We will request copies of critical prior year workpapers and any other documents we consider necessary. We prefer to perform these steps during the planning timeframe.

DATA COLLECTION:

MKA will obtain data by providing a detailed list of client assistance requirements, which will include support for the balance sheet accounts, grant documents, and other supporting information needed to complete the engagement. We use a secure electronic portal where clients can upload documents as an available alternative to email.

CONFIDENTIALITY:

MKA agrees to keep the information related to all funds audited and related contracts in strict confidence. The firm agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so other than the reports submitted to **City of St. Pete Beach, Florida.**

COMMUNICATION:

MKA will communicate sufficiently with both management and governance regarding scheduling conflicts, changes to the agreed upon audit delivery dates, the detection of violations of laws or agreements, fraud or significant audit control weaknesses, if any. MKA will ensure all communications related to the audit will not be directed to one sole individual and will include a Member of the City Commission throughout the engagement.

TIMELINE:

Activity	Completion Date
Audit planning and entrance conference	Schedule upon contract award
Year-end fieldwork	**February 2027,** or earlier
Exit conference and draft financial statements	**March 2027,** or earlier
Final audit report delivered to the City Commission	**March 15, 2027,** or earlier
Required filings	**March 31, 2027,** or earlier

Note: The above timeline is contingent upon **City of St. Pete Beach, Florida** providing information in a timely manner.

VIRTUAL OFFICE AND TECHNOLOGY EXPERIENCE:

All professional staff are provided high-quality laptops, printers, and scanners. We ensure our managers and staff are fully capable of performing everything needed on-site. This includes access to our specialized virtual network, which is a state of the art, secured, cloud computing system. The quality and efficiency of our work has been enhanced by the use of a streamlined central system that allows constant teamwork in real time for multi-users with multi-access between managers and staff across departments and locations. Our staff have statistical sampling software, auditing programs, research documents and technical pronouncements all in electronic format.

THOMSON REUTERS ENGAGEMENT MANAGER

Paperless Workpapers – Excel, Word, Adobe, Interactive, Import Trial Balances

THOMSON REUTERS GOFILEROOM

Smart Sync – Access on Web Browser, Multi-User, Multi-Sites

THOMSON REUTERS CHECKPOINT®

Audit Software – Research, Audit Checklists, Audit Programs, Worksheets, Letters, Reports

profitcents

Analytical Software – Benchmarking Analytics, Real Time Data Industry Trends

Fixed Assets CS

Fixed Asset Software – powerful, comprehensive system that can meet all your asset management needs with remarkable speed and ease

SafeSend

Tax Software – Eliminates the manual tasks at every client touchpoint through secure tax return delivery and collecting e-signatures

CoCounsel | Thomson Reuters

CoCounsel – AI for research and document review

Ask blue J

Ask Blue J – AI-powered tax research and predictions

Accordance – AI platform for world-class tax, audit, and CPA teams

Basis – AI agent that assists with CAS

PROFESSIONAL SERVICES FOR THE YEAR ENDING SEPTEMBER 30, 2026:

Staff Level	Hourly Billing Rate	Estimated Number of Hours	Estimated Charges	Responsibilities
Staff	$ 115	200	$23,000	Work with seniors to perform all audit procedures including sampling, and account balance verification
Senior	175	125	21,875	Work with managers to perform fieldwork procedures and review audit work papers, responsible for preparing proposed management findings and recommendations, and drafting audit reports
Manager	205	70	14,350	Responsible for planning and supervising the complete audit
Partner	325	30	9,750	Supervise and review the adequacy of the audit procedures and town commission presentations
Subtotal		425	68,975	
Timing Discount			(19,975)	
Total 2026 Base Fee			**$ 49,000**	

The budgeted hours to complete the 2026 engagement are based on our experience with similar audit engagements. We have decreased our fee as a result of our current mission of supporting our non-profit and governmental clients.

Our proposed fee for audit services for the years ending September 30, are as follows:

Year	City Base Fee	Single Audit Fee	Total	In-House Discount	Total With Discount
2026	$ 45,000	$ 4,000	$ 49,000	$ (8,500)	$ 40,500
2027	46,000	4,000	50,000	(8,750)	41,250
2028	47,000	4,000	51,000	(9,000)	42,000
2029	48,000	4,000	52,000	(9,250)	42,750
2030	49,000	4,000	53,000	(9,500)	43,500
Total Proposed Fee	$ 235,000	$ 20,000	$ 255,000	$ (45,000)	$ 210,000

The Single Audit Fee is a flat fee, regardless the number of major programs to be tested. If the City elects to prepare the financial statements in-house, an $8,500 discount will be applied to the total proposed fee with increment increases of $250 each year.

There will be no "surprise" billings and the fee includes any out-of-pocket and travel expenses. Our firm philosophy is not to bill for every phone call and if we can answer your question without having to do any research, we will not bill you for that time.

Fees for any additional services will be based on a discounted average billing rate of $150 per hour and the time requirement, which will be determined based upon the project.

We want to develop a mutually beneficial, long-term relationship with **City of St. Pete Beach, Florida** so that we can assist with present challenges and future opportunities. We have the resources, energy, ingenuity, and commitment to accomplish the engagement objectives within your required time frame. A large part of our practice is involved with non-profit and governmental audits, and we will be able to put all the resources of the firm into any question you might have.

Thank you for considering our firm. We look forward to providing services to **City of St. Pete Beach, Florida.** We trust you will find our proposal to be complete. However, should you have any questions regarding this proposal or desire any supplemental information, please call Mr. Joe Krusick at (407) 644-5811.

HOLLAND & REILLY

CERTIFIED PUBLIC ACCOUNTANTS
601 NORTH FERN CREEK
SUITE 200
ORLANDO, FLORIDA 32803-4839

(407) 894-6803
fax (407) 896-3044

DAVID S. HOLLAND, CPA
THOMAS F. REILLY, CPA

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control
May 24, 2024

To the Partners
Moss, Krusick & Associates, LLC
and the Peer Review Committee of the FICPA

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Krusick & Associates, LLC (the firm) in effect for the year ended July 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Krusick & Associates, LLC in effect for the year ended July 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Moss, Krusick & Associates, LLC has received a peer review rating of *pass*.

Holland & Reilly

Holland & Reilly

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

MOSS, KRUSICK & ASSOCIATES, LLC

501 S NEW YORK AVE SUITE 100
WINTER PARK FL 32789

LICENSE NUMBER: AD0017790

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/10/2025

Do not alter this document in any form.

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

MOSSKRU-01 RHEMP

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/5/2026

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

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

PRODUCER	CONTACT NAME:	
Alliant Insurance Services, Inc. 1440 Arrowhead Dr Maumee, OH 43537	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Nationwide Insurance Company of Florida	10948
INSURED	INSURER B: Hartford Insurance Group	00914
MKA Advisory LLC S. New York Ave, Suite 100 Winter Park, FL 32789	INSURER C: Underwriters at Lloyd's (Lloyd's of London)	00000
	INSURER D: Hartford Fire Insurance Company	19682
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR			ACPBP013160192647	7/1/2026	7/1/2027	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO			ACPBP013160192647	7/1/2026	7/1/2027	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH)	N / A		45WECBM2FNZ	10/17/2025	10/17/2026	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
C	Cyber Liability			ESO0740443429	8/19/2025	8/19/2026	Per Claim	2,000,000
D	Profess. Liability			45TE043657626	2/5/2026	2/5/2027	Per Claim	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Cyber Liability (claims-made) - $2,000,000 per claim / $2,000,000 aggregate limit; $5,000 aggregate deductible
Professional Liability (claims-made) - $1,000,000 each wrongful act limit/$1,000,000 aggregate limit; $5,000 retention each wrongful act limit; retroactive date: 2/05/2017

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

ACORD 25 (2016/03)

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ATTACHMENT #4
REQUIRED FORMS

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: Moss, Krusick & Associates, LLC DATE: 8/19/2026

ADDRESS: 501 S New York Ave #100, Winter Park, FL 32789 PHONE: (407) 644-5811

PROPOSER: Joseph Krusick NAME: Joseph M. Krusick
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF Orange

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization,** this 19 day of August, 2026, by Joseph Krusick, who is personally known to me or has produced _____ as identification.

(SEAL)

RENEE VARGA
MY COMMISSION # HH 418513
EXPIRES: July 26, 2027

Renee C. Varga
Notary Public – State of Florida

Renee C. Varga
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Joseph M. Krusick, Partner
(Print individual's name and title)

for: Moss, Krusick & Associates, LLC
(Print name of entity submitting sworn statement)

at: 501 S. New York Ave., Suite 100, Winter Park, Florida 32789
(Business address)

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

59-3017072
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Orange

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of** ☒ **physical presence or** ☐ **online notarization**, this 19 day of August, 2026, by Joseph Krusick, who is personally known to me or has produced _____ as identification.

(SEAL)

RENEE VARGA
MY COMMISSION # HH 418513
EXPIRES: July 26, 2027

Renee C. Varga
Notary Public – State of Florida

Renee C. Varga
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF Florida
COUNTY OF Orange

I state that I Joseph M. Krusick, Partner of Moss, Krusick & Associates, LLC
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Moss, Krusick & Associates, LLC, its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Moss, Krusick & Associates, LLC

Signed By: [signature]

Print Name: Joseph M. Krusick

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of** ☑ **physical presence or** ☐ **online notarization**, this 19 day of August, 2026, by Joseph Krusick, who is personally known to me or has produced _____ as identification.

(SEAL)

RENEE VARGA
MY COMMISSION # HH 418513
EXPIRES: July 26, 2027

Renee C. Varga
Notary Public – State of Florida

Renee C. Varga
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VIII. SPECIFICATIONS

IX. SAMPLE AGREEMENT

Sample Agreement behind this page.

CITY OF ST. PETE BEACH, FLORIDA
SERVICES AGREEMENT

Title of Agreement

This is an Agreement (the "Agreement") entered into by and between the **CITY OF ST. PETE BEACH** (hereinafter "City") and (Vendor Name Here). (hereinafter "Contractor"). The City and Contractor together shall be referred to as the "parties."

WHEREAS, The City properly issued a Request for Bids, attached and incorporated hereto as Exhibit "B" and the City Commission authorized the selection of Contractor at its [Insert Date] public hearing.

WHEREAS, City desires to purchase from Contractor the services described in this Agreement.

WHEREAS, Contractor is in the business of providing the services described herein, and has submitted an appropriate proposal to the City to provide the same.

WHEREAS, this Agreement has been properly approved by the appropriate authority of the City and the Contractor.

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. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

2. Standard Form Addendum. The attached Standard Form Addendum, which contains all the Florida Statutorily required provisions applicable to this Agreement, is attached hereto as Exhibit "A" and its provisions modify and supplement this Agreement.

3. Scope of Services. The Contractor must perform all work for the City required by the contract documents as set forth below:

a. Contractor will furnish all labor, materials, and equipment necessary as indicated in the Request for Bids (Exhibit "B") in the amount of $().

b. Contractor must supervise the work force to ensure that all workers conduct themselves and perform their work in a safe and professional manner. Contractor must comply with all OSHA safety rules and regulations in the operation of equipment and in the performance of the work. Contractor must at all times have a competent field supervisor on the job site to enforce these policies and procedures at the Contractor's expense.

c. Contractor will provide the City with seventy-two (72) hours written notice prior to the beginning of work under this Agreement and prior to any schedule change with the exception of changes caused by inclement weather.

d. Contractor must comply with any and all Federal, State, and local laws and regulations now in effect, or hereinafter enacted during the term of this Agreement, which are applicable to the Contractor, its employees, agents or subcontractors, if any, with respect to the work and services described herein. The Contractor further warrants that there has been no violation of copyrights or patent rights either in the United States of America or in foreign countries in connection with the work of the contract.

e. Contractor warrants to the City that all goods and materials furnished under the contract will be new unless otherwise specified and that contractor possesses good, clear, and marketable title to said goods and there are no pending liens, claims, or encumbrances whatsoever against said goods. All work not conforming to these requirements, including substitutions not properly approved and authorized may be considered defective. Contractor further warrants that all goods, materials and workmanship furnished, whether furnished by the Contractor or its subcontractors and suppliers, will comply with the specifications, drawings and other descriptions supplied or adopted. Last, Contractor warrants all material and workmanship for a minimum of (1) year from date of project completion and acceptancy by the City. If within one (1) year after acceptance by the City, or within such larger period of time as may be prescribed by law any of the work is found to be defective or not in accordance with the contract documents, the Contractor will, after receipt of a written notice from the City to do so, promptly correct the work.

5. Damages. Time is of the essence in the performance of this Agreement. City shall be entitled to liquidated damages in the amount of $500 per day, for each day after the date set forth in paragraph 10, that Contractor has failed to properly and completely deliver all goods or provide all service specified herein. The Contractor specifically acknowledges that the foregoing sum is reasonable and does not constitute a penalty.

6. Remedies.

a. Damages. The City reserves the right to recover any ascertainable actual damages incurred as a result of the failure of the Contractor to perform in accordance with the requirements of this Agreement, or for losses sustained by the city resultant from the Contractor's failure to perform in accordance with the requirements of this Agreement.

b. Correction of Work. If, in the judgment of the City, work provided by the Contractor does not conform to the requirements of this Agreement, or if the work exhibits poor workmanship, the city reserves the right to require that the Contractor correct all deficiencies in the work to bring the work into conformance without additional cost to the City, and/or replace any personnel who fail to perform in accordance

with the requirements of this Agreement. The City is the sole judge of non-conformance and the quality of workmanship.

7. Waiver of Liens. Prior to final payment of the Contract Sum, a final waiver of lien must be submitted by all suppliers, subcontractors, and/or Contractors who worked on the project that is the subject of this Agreement.

8. Warranties.
   a. Warranty of Title. Contractor warrants to the City that all goods and materials furnished under the contract will be new unless otherwise specified and that Contractor possesses good, clear, and marketable title to said goods and there are no pending liens, claims, or encumbrances whatsoever against said goods. All work not conforming to these requirements, including substitutions not properly approved and authorized may be considered defective.
   b. Warranty of Specifications. The Contractor warrants that all goods, materials, workmanship furnished, whether by the Contractor or its subcontractors and suppliers, will comply with the specifications, drawings and other descriptions supplied or adopted.
   c. Warranty of Merchantability. The Contractor warrants all material and workmanship for a minimum of one (1) year from date of project completion and acceptance by the City. If within one (1) year after acceptance by the city, or within such larger period of time as may be described by law any of the work is found to be defective or not in accordance with the contract documents, the Contractor must after receipt of a written notice from the City to do so, promptly correct the work unless the City has previously given the Contractor a written acceptance of such condition.

9. Completion Date. Contractor shall provide the services, described herein to be completed within the first 12 months of the agreement.

10. Term. This Agreement will remain in effect for a period of (3) three years with (2) two, (1) one year extensions from the Effective Date.

11. Effective date. The "Effective Date" of this Agreement shall be the date this Agreement has been executed by all parties.

12. Termination. This Agreement may be canceled by the City when:
   a. Sufficient funds are not available to continue its full and faithful performance to the Agreement.
   b. Sub-standard or non-performance of Agreement.
   c. The City wishes to terminate the Agreement at any time and for any reason, upon giving thirty (30) days prior written notice to the Contractor.

13. Fiscal Non-funding. If funds for the requested services described herein are not

appropriated via the annual budget adoption process, the City reserves the right to cancel the Agreement immediately upon written notice to the Contractor.

14. Non-Exclusivity. Contractor acknowledges that the City may enter into agreements with other consultants or may have its own employees complete the work for services similar to the services that are subject to this Agreement.

15. Compensation. Upon Contractor's satisfactory full performance of the services or in accordance with the payment schedule provided in the attached proposal, City shall pay Contractor, as full consideration for services provided in this Agreement and more specifically in Exhibit B.

16. Insurance. To the extent that this Agreement requires Contractor to provide any services of any kind, Contractor and all of Contractor'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, naming the City as an additionally named insured and providing coverage up through and including the final performance of any services provided herein. Contractor and all of Contractor's subcontractors shall maintain in full force and effect a policy of worker's compensation insurance for all of Contractor'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. Contractor shall present City with a certificate for all the foregoing insurance, at the time of executing this Agreement and at such other times requested by the City.

The Contractor waives all rights against the City, its consultants, separate contractors, if any, and any of its subcontractors, agents and employees, for any and all damages caused 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 Agreement. The City shall require of the Contractor, Contractor'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 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.

17. Indemnification. In consideration of the payment of ten dollars as part of the compensation described herein, such sum being specifically found by Contractor to be sufficient consideration for this indemnification, Contractor shall indemnify, defend and hold the City harmless for itself, its past/present/future elected and appointed officials, its employees, agents and assigns, from and against any and all losses, claims, damages, suits, actions, liability 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, and in connection with violations of copyrighted or trademarked materials used by Contractor, loss of life, bodily or personal injury, or property damage, including loss of use thereof, directly or indirectly caused by, resulting from, arising out of or occurring in connection with the operations of the Contractor or its officers, employees, agents, subcontractors, or independent Contractors, excepting only such loss of life, bodily or personal injury, or property damage solely attributable to the gross negligence or willful misconduct of the City or its elected or appointed officials and employees. In any and all claims against the City, or any of their agents or employees by any employee of the Contractor any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph is not limited in any way by any limitation in this amount or type of damages compensation or benefits payable by or for the Contractor or any subcontractor under Workers' Compensation Acts, Disability Benefit Acts or other Employee Benefit Acts. Nothing contained herein is intended nor may it be construed, to waive City's rights and immunities under the common law or Section 768.28, Florida Statutes, as amended from time to time; nor will anything included herein be construed as consent to be sued by any third parties in any matter arising out of this Agreement. To the extent considered necessary by the Contract Administrator and the City Attorney, any sums due Contractor under this Agreement may be retained by the City until all of the City's claims subject to this indemnification obligation have been settled or otherwise resolved, and any amount withheld is not subject to payment of interest by the City. The above provisions will survive the termination or expiration of this Agreement and will pertain to any occurrence during the term of this Agreement, even though the claim may be made after the termination or expiration hereof.

18. Discriminatory Vendor List. Contractor hereby acknowledges its continuous duty to disclose to the City if the Contractor or any of its affiliates, as defined by Section 287.134 (1)(a), Florida Statutes, are placed on the Discriminatory Vendor List. Pursuant to Section 287-134 (2)(a), Florida Statutes: "An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to a public entity; may not submit a bid or proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity."

19. Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Contractor is an independent contractor under this Agreement and not the City's employee for any purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Worker's Compensation Act, and the State Unemployment Insurance law. The Contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this

Agreement will be those of Contractor, which policies of Contractor will not conflict with City, State, or United States policies, rules, or regulations relating to the use of Contractor's funds provided for herein. The contractor agrees that it is a separate and independent enterprise from the City, that it had full opportunity to find other business, that it has made its own investment in it business, and that it will utilize a high level of skill necessary to perform the work. This Agreement must not be construed as creating any joint employment relationship between the Contractor and the City and the City will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.

20. Audit Rights. The City reserves the right to audit the records of the Contractor for the commodities and/or serves provided under the contract at any time during the performance and term of the contract and for a period of five (5) years after completion and acceptance by the City. If required by the City, the Contractor agrees to submit to an audit by an independent certified public accountant selected by the City. The Contractor must allow the City to inspect, examine and review the records of the Contractor in relation to this Agreement at any an all times during normal business hours during the term of the Agreement.

21. Exhibits. The following Exhibits shall be attached, incorporated, and made a part of this Agreement:

a. Standard Form Addendum (Exhibit "A")
b. Request for Bid (Exhibit "B")
c. Vendor Proposal (Exhibit C)

22. Notices. All notices sent pursuant to this Agreement shall be given in writing via certified mail or overnight courier and shall be delivered to the following addresses:

As to Contractor:	**As to City:** City Manager City of St. Pete Beach 155 Corey Avenue St. Pete Beach, FL 33706
With Copy To: Insert Vendor email address	**With Copy To:** cityattorney@stpetebeach.org

23. Conflicts and Severability. 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. If any section, part of section, paragraph, clause, phrase, or word of this Agreement is declared invalid, the remaining provisions of this Agreement shall not be affected.

24. Amendments. This document and exhibits embody 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 shall not be modified by any oral statement, communication, Agreement, course of conduct, or by anything other than a writing signed by the parties. This Agreement may be amended or modified only in writing signed by all parties hereto.

25. Jurisdiction, Venue, Attorney Fees. This Agreement shall be governed and construed according to the laws of Florida, and venue for any action arising herefrom shall be in Pinellas County, Florida. The prevailing party in any action to enforce or interpret this Agreement shall be entitled to reasonable attorney's fees incurred through all appellate proceedings.

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

27. Counterparts. This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. Facsimile, documents executed, scanned and transmitted electronically and electronic signatures shall be deemed original signatures for purposes of this Agreement and all matters related thereto, with such facsimile, scanned and electronic signatures having the same legal effect as original signatures.

28. Authority. Contractor hereby acknowledges that the person executing this Agreement on behalf of Contractor has the full authority to do so and to bind Contractor to the terms hereof.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year set forth below.

Under penalties of perjury, and pursuant to Sec. 92.525, Fla. Stat., Contractor declares that Contractor has read the Section 15 of the Standard Form Addendum, Exhibit "A", and that the facts stated in it are true.

	City of St. Pete Beach:
Signature: _____	Signature: _____
By: Joseph M. Krusick	By: Frances Robustelli
Its: Partner	Its: City Manager
Date: 8/19/2026	Date: _____
APPROVED AS TO FORM AND LEGAL SUFFICIENCY:	ATTEST:
_____	_____
Ralf Brooks City Attorney	Amber LaRowe City Clerk

Public Assistance Grant Supplement

1. Applicability of this Exhibit; Conflicts.

a. This Exhibit shall be fully incorporated into and made a part of the Agreement, as if the terms contained in this Exhibit were fully re-stated within the Agreement itself.

b. This Exhibit shall apply: (a) in addition to anything contained in the Contract Documents; and (b) notwithstanding anything contained in the Contract Documents to the contrary. No other provision of the Contract Documents shall serve to limit or restrict the obligations imposed upon the parties in this Exhibit.

c. In the event of a conflict between anything contained in this Exhibit and anything contained elsewhere in the Contract Documents, this Exhibit shall control and take precedence.

d. Contractor's agreement to the terms contained in this Exhibit is a material inducement for Contractor to enter into the Agreement.

e. If this Exhibit is attached to a Purchase Order, the term "Agreement" as used herein shall mean and refer to such Purchase Order to which this Exhibit is attached, and the term "Contract Documents" shall refer to all documents attached to and made a part of such Purchase Order.

2. Defined terms.

a. For purposes of this Exhibit, the following definitions shall apply, in addition to any terms defined elsewhere in the Contract Documents:

(1) The terms "recipient" and "non-Federal entity," and the term "applicant" as used in Section 3(a)(8) herein, shall have the same meaning as the term "Owner" as used in the Agreement;

(2) The term "contract" as used herein shall have the same meaning as the term "Contract" as used in the Agreement; and

(3) The term "contractor" or "prime contractor" as used herein shall have the same meaning as the term "Contractor" as used in the Agreement.

(4) The term "internal controls" means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external used; and (c)Compliance with applicable laws and regulations. 2 CFR §200.61

(5) The term "supplies" means all tangible personal property other than those described in 2 CFR §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level

established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. 2 CFR §200.94

(6) The term "disallowed costs" means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statues, regulations, or the terms and conditions of the Federal award. 2 CFR §200.31

(7) The term "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.2 CFR §200.33

3. **Equal Employment Opportunity** (41 C.F.R. Part 60-1.4(b)).

a. During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

(4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The contractor will comply with all provisions of Executive Order 11246of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access tohis books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

(a) Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors

violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(b) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided,* That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

The Contractor agrees to comply with the requirements of the Secretary of Labor in accordance with the Davis-Bacon Act, as amended; the provisions of contract work hours; the Safety Standards Act; the Copeland "Anti-Kickback" Act (40 U.S.C. 276, 327-333); and all other applicable federal, state, and local laws and regulations pertaining to labor standards insofar as such acts apply to the performance of this Agreement. The Contractor shall maintain documentation that demonstrates compliance with hour and wage requirements of this part. Such documentation shall be made available to the County for review upon request.

5. The following paragraph, including all subparts, shall apply if the total compensation under the Agreement, including all change orders, exceeds one hundred thousand dollars ($100,000.00):

Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 3701-3708). Contractors engaged in contracts in excess of Two Thousand and 00/100 Dollars ($2,000.00)shall comply with Federal requirements of the United States Department of Labor under 29 C. F.R., Parts 1, 3, 5, 6, and 7. All Contractors will comply with the following:

a. Compliance with the Contract Work Hours and Safety Standards Act.

(1) *Overtime requirements.* No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages.* In the event of any violation of the clause set forth in 29 C.F.R. § 5.5(b)(1) the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States(in the case of work done under contract for the District of Columbia or territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in 29 C.F.R. § 5.5(b)(1), in the sum of $27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in 29 C.F.R. § 5.5(b)(1).

(3) *Withholding for unpaid wages and liquidated damages.* The Owner shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in 29 C.F.R. § 5.5(b)(2).

(4) *Subcontracts.* The contractor or subcontractor shall insert in any subcontracts the clauses set forth in 29 C.F.R. § 5.5(b)(1) through (4) and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in 29 C.F.R.§5.5(b)(1) through (4).

6. Procurement of Recovered Materials (2 C.F.R. § 200.322)

The Contractor must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

7. The following paragraph, including all subparts, shall apply if the total compensation under the Agreement, including all change orders, exceeds one hundred fifty thousand dollars ($150,000.00):

Clean Air Act and the Federal Water Pollution Control Act (42 U.S.C. §§ 7401-7671q and 33 U.S.C. §§ 1251-1387).

a. Clean Air Act

1. The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
2. The contractor agrees to report each violation to the Owner and understands and agrees that the Owner will, in turn, report each violation as required to assure notification to the Federal awarding agency and the appropriate Environmental Protection Agency Regional Office.
3. The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided through Pasco County, Florida.
4. Section 3 Clause

A. The work to be performed under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. § 1701u (Section 3). The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD assisted projects covered by Section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are Subrecipients of HUD assistance for housing.

B. The Parties to this contract agree to comply with HUD's regulations in 24 C.F.R. part 135, which implement Section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.

C. The Contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this Section

3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the Section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

D. The Contractor agrees to include this Section 3 clause in every subcontract subject to compliance with regulations in 24 C.F.R. part 135, and agrees to take appropriate action, as provided in an applicable provision of the contract or in this Section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 C.F.R. part 135. The Contractor will not subcontract with any subcontractor where the Contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 C.F.R. part 135.

E. The Contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the Contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 C.F.R. part 135 require employment opportunities to be directed, were not filled to circumvent the Contractor's obligations under24 C.F.R. part 135.

F. Noncompliance with HUD's regulations in 24 C.F.R. part 135 may result in sanctions, termination of this contract for default and debarment or suspension from future HUD assisted contracts.

G. With respect to work performed in connection with Section 3 covered Indian housing assistance, Section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. § 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of Section 3 and Section 7(b) agree to comply with Section 3to the maximum extent feasible, but not in derogation of compliance with Section 7(b).

B .Federal Water Pollution Control Act

1. The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
2. The contractor agrees to report each violation to the Owner and understands and agrees that the Owner will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

3. The contractor agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with Federal assistance provided through Pasco County, Florida.

8. Debarment and Suspension

a. Suspension and Debarment

(1) This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

(2) The contractor must comply with Executive Orders 12549 and 12689, and2 C.F.R. pt. 180, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

(3) This certification is a material representation of fact relied upon by Owner. If it is later determined that the contractor did not comply with 2 C.F.R. pt.180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to Owner, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment

(4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R.pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

9. Lobbying Prohibition

a. No funds or other resources received under this Agreement may be used directly or indirectly to influence legislation or any other official action by the FloridaLegislature or any state agency.

b. Required Certification. Contractors must sign and submit to the non-federal entity the following certification.

APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDINGLOBBYING
Certification for Contracts, Grants, Loans, and Cooperative Agreements
The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in

connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000and not more than $100,000 foreach such failure.

The Contractor, Moss, Krusick & Associates, LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, Fany. In addition, the Contractor understands and agreesthattheprovisionsof31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official
Joseph M. Krusick

Date
8/19/26

10. Hatch Act

The Contractor agrees that funds provided, nor personnel employed under the Agreement, shall be in any way or any extent engaged in the conduct of political activities I violation of Chapter 15of Title V of the U.S.C.

11. Conflict of Interest

The Contractor shall abide by the provisions of 24 C.F.R., 570.611 and 2 C.F.R., 200.112. The Contractor shall maintain no present or future financial interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Agreement as indicated in 2 C.F.R., 200.318.

12. Religious Activities

The Contractor agrees that funds provided will not be utilized for religious activities, to promote religious interests, or for the benefit of a religious organization, in accordance with the Federal regulations specified in 24 C.F.R., 570.200(j).

13. Access to Records

a. Access to Records. The following access to records requirements apply to this contract:

(1) The Contractor, including all of its employees or agents, contractors, subcontractors and consultants to be paid from funds provided under this Agreement, agrees to provide the Department of Economic Opportunity (DEO),the Chief Financial Officer of the State of Florida, The Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability or representatives of the Federal government or their duly authorized representatives, the Florida Division of Emergency Management, Owner, Pasco County, Florida, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions at reasonable times. “Reasonable” shall ordinarily mean during normal business hours of 8 a.m. to 5 p.m., local time, Monday through Friday.

(2) The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

(3) The Contractor agrees to provide Pasco County, Florida or its authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

(4) In compliance with the Disaster Recovery Act of 2018, the Owner and the Contractor acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by Pasco County, Florida or the Comptroller General of the United States.

(5) The Contractor shall include the aforementioned recordkeeping requirements in all approved contracts, subcontracts, and assignments.

14. Bonding Requirements

The Contractor agrees that related contracts must include the required contract clauses outlined in 2 C.F.R. § 200.326 and Appendix 11; and if the contract is for construction or facility improvement it must also include the Federal bonding requirements 2 C.F.R. § 200.325.

15. Employment Eligibility Verification

a. Executive Order 11-116, signed May 27, 2011, by the Governor of Florida, requires DEO contracts in excess of nominal value to expressly require the Contractor to: I. Utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Subrecipient during the Agreement term; and,
   i. Include in all contracts under this Agreement the requirement that contractors, subcontractors, and consultants performing work or providing services pursuant to this Agreement use the E-Verify system to verify the employment eligibility of all new employees hired by the contractors, subcontractors, and consultants during the term of the contract.

b. The Department of Homeland Security's E-Verify system can be found at:http://www.uscis.gov/e-verify

c. If the Contractor does not have an E-Verify MOU in effect, the Contractor must enroll in the E-Verify system prior to hiring any new employee after the effective date of this Agreement.

16. DHS Seal, Logo, and Flags

The contractor shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific Pasco County, Florida pre-approval.

17. Compliance with Federal Law, Regulations, and Executive Orders

a. This is an acknowledgement that Pasco County, Florida financial assistance will be used to fund all or a portion of the contract. The contractor will comply with all applicable Federal law, regulations, executive orders, Pasco County, Florida policies, procedures, and directives.

18. No Obligation by Federal Government

a. The Federal Government is not a party to this contract and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

19. Program Fraud and False or Fraudulent Statements or Related Acts

a. The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this contract.

20. Procurement By Non-Competitive Proposals

a. Policy:i.It is the policy of BayCare Health System Inc. to follow the Uniform Federal Guidance 2 CFR 200.320 in regard to procurement by noncompetitive proposals(Sole Source Purchasing). Procurement by noncompetitive proposals is

procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

(1) The item is available only from a single source
(2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
(3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity
(4) After solicitation of several sources, competition is determined inadequate.

i. The procurement must be necessary for the program, project, research or other circumstance supported by the grant; not reasonably available and accessible of the type normally charged as a direct cost to existing sponsored agreements and purchased in accordance with other Institutional policies and procedures.

21. In the Event of a Non-Emergent Procurement the PD/PI Should Complete:

a. **Cost Price Analysis Form** which includes contractor's total cost proposal or price to determine which are allowable, show their direct relation to the requirements and, reasonableness; and complete the related BayCare **Cost Analysis Worksheet** to support the proposed budget or quotation outlined in the Cost Price Analysis Form. Completion of these forms by the originating department will document that a Cost Analysis has been conducted.

b. If no additional vendors were available to conduct a comparison against using theCost Price Analysis Form, please also complete and attach the **Sole Source Justification Form** .

c. **Responsible Contractor Form**: to document that any contractors have been reviewed and approved for their compliance with Uniform Guidance, Title 2, Subtitle A, Chapter II, Part 200, Subpart D, §200.318, section H. d. In addition, related contacts must include the required contract clauses outlined in 2C.F.R.§200.326 & Appendix 11; and if the contract is for construction or facility improvement also include the Federal bonding requirements 2 C.F.R. § 200.325.

22. Build America Buy America Act (BABA)

a. The Contractor shall comply with the requirements under the Build America, Buy America Act when using Federal funds for the purchase of iron, steel, manufactured products, and construction materials permanently incorporated into infrastructure projects as applicable pursuant to the Build America, Buy America Act. All iron, steel, manufactured products

and construction materials used under a federally grant funded project must be produced in the United States as applicable pursuant BABA. The requirements of this section must be included in all sub-awards including all contracts and purchase orders for work or products under this award.

b. For purposes of this section:
   i. "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
   ii. "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

23. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms. 2 C.F.R. § 200.321

a. Contractors will affirmative steps to assure that minority business,women's business enterprises, and labor surplus area firms are used when possible.
b. Affirmative steps must include:
   i. Placing qualified small and minority businesses women's business enterprises on solicitation lists;
   ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
   iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
   iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
   Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
   vi. Requiring the prime contractor, if subcontracts are to be let, to take affirmative steps listed in paragraphs (i) through (v) of this section.

24. Compliance with Copeland "Anti-Kickback"

a. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
b. Subcontracts. The Contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as appropriate instructions may require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
c. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

25. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment.2 C.F.R. § 200.216

a. Under this Agreement, grant funds will not be obligated or expended to:
(1) Procure or obtain;

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. Covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).A. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

b. Telecommunications or video surveillance services provided by such entities using such equipment.

c. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(4) In implementing the prohibition under Public Law 115-232, section 889, subsection(f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(5) For more information, See 2 C.F.R. § 200.471.

26. Historic Artifact Discovery

If prehistoric or historic artifacts, such as pottery or ceramics, projectile points, dugout canoes, metal implements, historic building materials, or any other physical remains that could be associated with Native American, early European, or American settlement are encountered at any time within the project site area, the permitted project shall cease all activities involving subsurface disturbance in the vicinity of the discovery. The applicant shall contact the Florida Department of

State, Division of Historical Resources, Compliance Review Section at (850)-245-6333. Project activities shall not resume without verbal and/or written authorization. In the event that unmarked human remains are encountered during permitted activities, all work shall stop immediately, and the proper authorities notified in accordance with Section 872.05, Florida Statutes.

The terms in this Exhibit are hereby agreed upon by the Contractor as of this 19 day of August, 2026.

Signed: _____

Print Name: Joseph M. Krusick

Title: Partner, Moss Krusick & Associates, LLC

[END OF EXHIBIT]

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

TITLE PAGE

CITY OF ST. PETE BEACH

Request For Proposal
Auditing Services

CONTACT

Tiomthy M. Westgate, CPA
Audit Partner

(352) 732-3872
twestgate@purvisgray.com

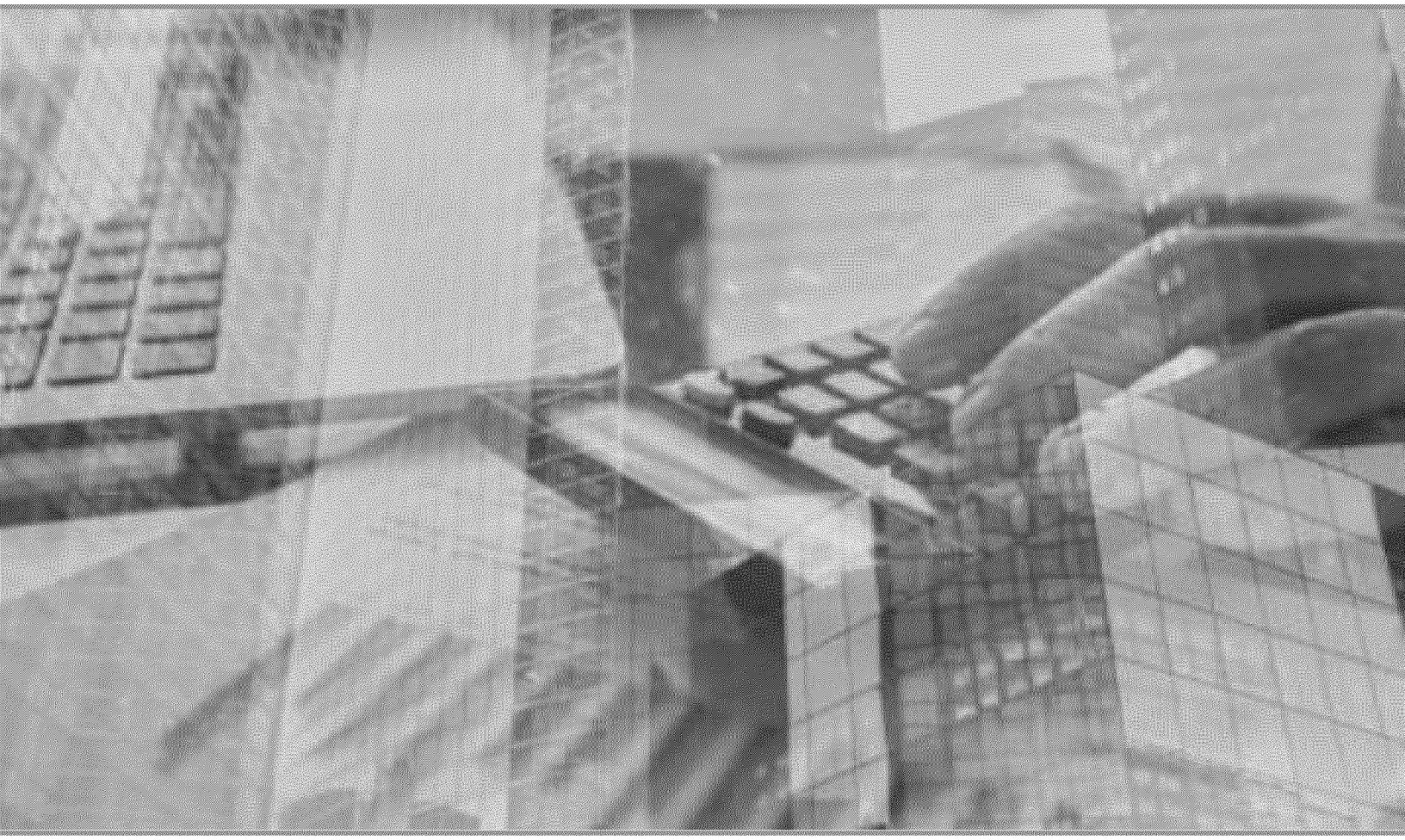
Purvis, Gray and Company, LLP
Certified Public Accountants

2347 SE 17th Street
Ocala, Florida 34471

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

ELIGIBILITY AND MINIMUM REQUIREMENTS



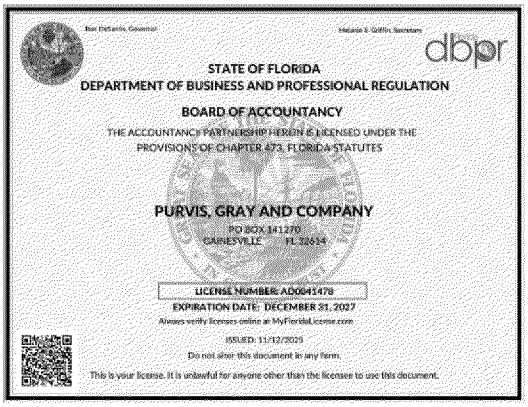
PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Acknowledgement of Addendum

Addendum 1	Dated: July 29, 2026
Addendum 2	Dated: July 29, 2026
Addendum 3	Dated: August 11, 2026

Licensed to Practice in Florida

We are properly licensed and registered for public practice in the State of Florida, and all **assigned team members are properly licensed and registered to practice as certified public accountants in the State of Florida.**



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

PURVIS, GRAY AND COMPANY
PO BOX 141270
GAINESVILLE FL 32614

LICENSE NUMBER: AD0041478
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 11/12/2025
Do not alter this document in any form.
This is your license. It is unlawful for anyone other than the licensee to use this document.

Municipality and Public Entity Experience

Purvis Gray exceeds the RFP's minimum qualification of five (5) years' experience in satisfactorily providing the proposed services to a municipality or other public entity. For more than 80 years, our firm has provided professional auditing services to municipalities and other public entities throughout Florida. Our extensive governmental audit experience enables us to deliver responsive service, technical expertise, and efficient, high-quality audits. Additional information regarding our governmental audit experience and qualifications is provided in the *"Experience and Expertise"* section of this proposal.

Continuing Professional Education

Your entire proposed audit team is in full compliance with the CPE requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*.

Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge.

Memberships of Professional Organizations

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). In addition, we are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. Many of the partners and staff of Purvis Gray are members of the following organizations:

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

Independence

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the City of St. Pete Beach, Florida (the City) and any of its component units, as defined in the U.S. Government Accountability Offices' *Government Auditing Standards* and Generally Accepted Auditing Standards. We confirm that we will give the City written notice of any professional relationships entered into involving the City, or any of its agencies or component units, during the period of this agreement.

External Quality Control Review

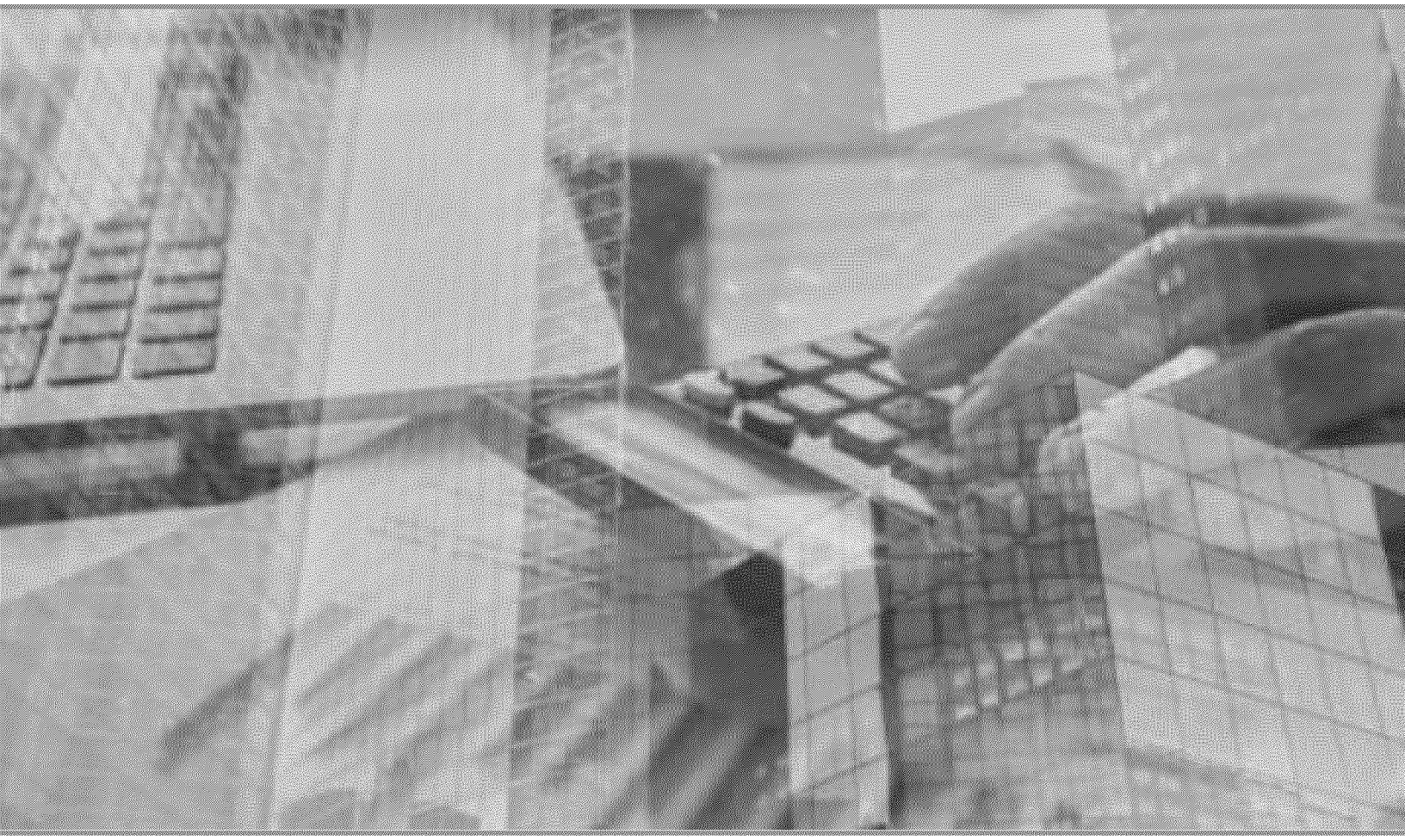
Purvis Gray is a member of the AICPA's Governmental Audit Quality Center and places the highest priority on maintaining a comprehensive system of quality control. Since 1979, our firm has successfully undergone an AICPA peer review at least every three years. Because of our extensive governmental audit practice, governmental engagements are routinely selected as part of the peer review process. Our most recent **2025 Peer Review Report** is provided in the *"Experience and Expertise"* section of this proposal. The report reflects a **pass** rating with **no letter of comments**, representing the highest level of peer review opinion available.

Compliance with Personnel Qualifications

Your audit team members has extensive experience auditing governments similar in size and complexity to the City, including entities that provide comparable governmental services. Our engagement team has successfully performed audits for numerous Florida municipalities where all applicable Governmental Accounting Standards Board (GASB) Statements have been implemented. This experience ensures our team possesses the technical knowledge and practical expertise necessary to efficiently perform the City's audit and address evolving governmental accounting and reporting requirements.

If a Federal or State Single Audit is required, Purvis Gray has the experience and technical expertise to perform the engagement. Our governmental audit professionals have extensive experience conducting Single Audits for Florida governmental entities and are well versed in the Uniform Guidance, *Government Auditing Standards*, and *Florida Single Audit Act* requirements. Several Purvis Gray professionals have also completed AICPA Single Audit certificate programs.

INTRODUCTORY ITEMS AND FIRM BACKGROUND



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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2—Transmittal Letter

City of St. Pete Beach, Florida
Evaluation Committee
St. Pete Beach, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Evaluation Committee and would take great pride in being selected to serve as your auditors for the City of St. Pete Beach (the City).

Understanding the Scope of Work

We have thoroughly reviewed the City's Request for Proposal (RFP) and have a comprehensive understanding of the Scope of Work for the audit services to be provided for the fiscal years ending September 30, 2026 through September 30, 2030, with the option to extend the agreement for an additional five (5) years. We are fully prepared to perform the required services in accordance with the City's specifications and are committed to meeting all performance standards, reporting requirements, and project deadlines established in the RFP.

Introduction

Purvis Gray is organized as a Florida Limited Liability Partnership and a statewide CPA firm employing over 170 professionals and support staff throughout the state. Purvis Gray brings more than 80 years of continuous experience auditing and advising Florida local governments, having served the public sector since our founding in 1946. Today, we provide audit services to 29 Florida municipalities, along with 6 counties, 27 school boards and charter schools, 21 community redevelopment agencies (CRAs), and 20 municipal and cooperative utilities, giving us extensive, hands-on experience across entities similar in size, complexity, and operations to the City.

Our engagement teams are intentionally structured with clearly defined roles, including experienced in-charge partners, directors, and managers who specialize in governmental and utility audits, ensuring both accountability and technical depth throughout the process. This work is supported by our Florida-based professionals and firmwide departmental resources, providing both strong local presence and access to specialized expertise. As a result, we deliver a well-coordinated, transparent audit approach with clear communication, minimizing confusion and ensuring a smooth, efficient engagement from planning through completion.

Our governmental audit practice includes over 40 professional staff dedicated to serving state and local governments. **We utilize a firmwide departmental approach rather than relying solely on a local office. While the City's audit will be conducted by professionals primarily based in our Ocala office, with utilization of staff in our Tampa office, each aspect of the engagement is supported by specialized firmwide departments, providing consistent methodologies, enhanced technical expertise, and access to broader resources. This structure results in a more efficient, high-quality audit with greater depth and reliability.**

City of St. Pete Beach, Florida
Evaluation Committee
St. Pete Beach, Florida

We believe our qualifications, experience, and commitment to client service uniquely position us to provide the City with high-quality audit services. Our key strengths include the following:

- **Experienced Personnel**—The City's audit will be led by Timothy M. Westgate, CPA, partner in charge, with support from Alison L. Stone, CPA, audit director, and a dedicated engagement team that includes technical, IT, and field-level professionals. Our team consists of experienced governmental auditors who are assigned to engagements for continuity rather than routinely rotated, minimizing disruption and eliminating the need for client-side training. Partners, directors, and managers remain actively involved throughout the engagement, providing hands-on oversight, timely responsiveness, and proactive communication. This collaborative approach promotes an efficient audit process, timely completion of all deliverables, and a smooth engagement with no surprises.

- **Technical Expertise**—Purvis Gray brings deep, specialized expertise in governmental auditing, built on decades of experience serving local governments. Our commitment to the governmental sector is demonstrated through active leadership in key professional organizations, including partners who serve on the GFOA Special Review Committee, where they evaluate Annual Comprehensive Financial Reports (ACFR) and remain at the forefront of evolving standards and best practices. In addition, as an independent member of BDO Alliance USA, we provide our clients with direct access to extensive national technical resources and industry insights, enhancing the quality, depth, and reliability of our audit services.

- **Audit Approach**—Our audit approach is designed to deliver a high-quality, risk-focused audit that is both efficient and well-coordinated. We begin with a thorough planning process to understand the City's operations, internal controls, and key risk areas, allowing us to tailor our procedures to areas of greatest significance. Our methodology follows clearly defined phases—planning, interim, and final fieldwork—with established timelines, assigned responsibilities, and ongoing communication to ensure transparency and minimize disruption. We work closely with City management to coordinate schedules and meet all reporting deadlines, while proactively identifying and addressing issues early in the process. Drawing on our extensive governmental experience, we also provide practical recommendations to improve processes and strengthen internal controls, delivering value beyond the audit itself.

- **Certificate of Achievement**—Receiving the Certificate of Achievement for Excellence in Financial Reporting is a highly recognized award. **Several of our partners serve as members of the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting Program**. As such, they review ACFRs on behalf of the GFOA all throughout the year, learning new techniques and staying current on presentation requirement updates to make the City's ACFR the best it can be.

We appreciate the opportunity to present Purvis Gray and would welcome the opportunity to serve as the City's auditors. Should you require additional information, please do not hesitate to contact us. Mr. Westgate is authorized to represent the firm in all matters related to this proposal.

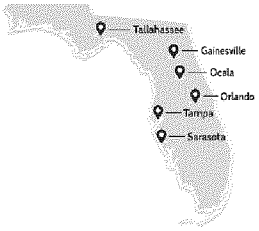
Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP

Timothy M. Westgate, CPA
Audit Partner and Authorized Representative

TMW/asb

3&4—Composition of the Firm



History of the Firm

Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for over 80 years and has been auditing local governments for substantially all of that time. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 170 professionals and support staff in our Ocala, Tampa, Sarasota, Gainesville, Tallahassee, and Orlando offices.

Size of the Firm

Purvis Gray offers significant professional depth, with a team of 16 partners, 10 directors, 17 managers, and more than 125 staff members. **We utilize a firmwide departmental approach rather than relying solely on a local office. While the City's audit will be conducted by professionals based in our Ocala office, with utilization of staff in our Tampa office, each aspect of the engagement is supported by specialized firmwide departments, providing consistent methodologies, enhanced technical expertise, and access to broader resources. This structure results in a more efficient, high-quality audit with greater depth and reliability.**

Our Governmental Audit Practice is particularly strong, consisting of 7 partners, 5 directors, 4 managers, and more than 30 professional staff dedicated to governmental engagements. Because our engagement team members are full-time, year-round governmental auditors—not seasonal generalists—the City will benefit from consistent expertise, continuity of service, and specialized governmental insight throughout the year.

Organizational Structure

A Management Committee elected by the partners is responsible for establishing the firm's strategic direction and policies and appointing the managing partner and department heads to oversee daily operations. **Any partner can bind the partnership by contract**.

Range of Services

The firm offers a full range of professional services customarily provided by CPA firms, including Audit, Accounting and Tax, Information Technology, and Consulting Services. We have a strong concentration in the local governmental sector, and our Audit Department brings extensive experience in serving public entities in compliance with applicable regulatory and reporting requirements. Our Tax Department provides specialized tax research and technical support to enhance audit quality and ensure compliance with relevant federal and state regulations. This integrated approach allows us to deliver thorough, accurate, and timely services to our governmental clients.

Audit Services Department

The mission of our Audit Department is to combine technical excellence with a high-touch service model. We utilize a fully integrated digital audit environment that replaces traditional "paperless" methods with real-time, secure collaboration tools:

- **Suralink Document Portal**—Provides the City with a secure, encrypted hub for record sharing and a real-time dashboard to track the status of all audit requests.
- **CaseWare Technology**—Employs the industry's premier documentation system to ensure a seamless, efficient transition from fieldwork to final reporting.
- **Trullion AI-Powered Audit Technology**—Uses advanced AI and automation to enhance audit efficiency, including intelligent document analysis, data extraction, and testing support, allowing our professionals to focus more time on higher-risk areas and matters requiring professional judgment.

- **Year-Round Accessibility**—Our team remains available well beyond the audit cycle. We provide direct cell phone and email access for prompt guidance on routine questions or emerging technical issues.
- **Flexible Presence**—While we value on-site collaboration, we utilize secure remote conferencing to stay connected and responsive to your management team whenever needed.

Accounting and Tax Services Department

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

Consulting Services Department

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

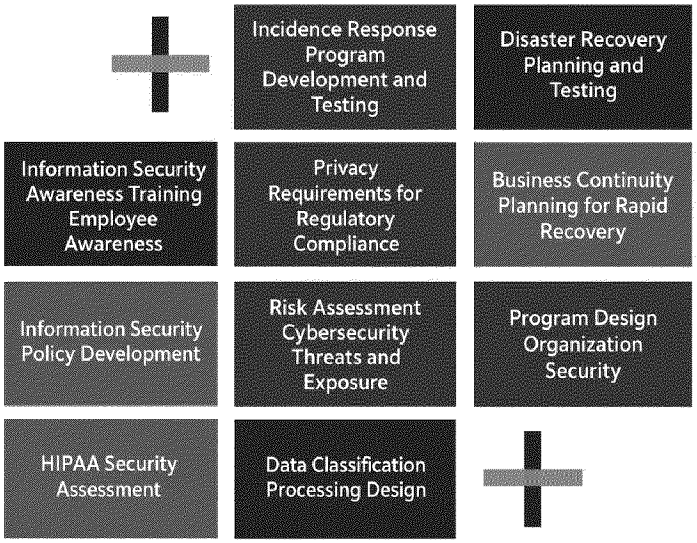
Accounting System Reviews	▶ GASB Statement Implementations ▶ Internal Control Opinions ▶ Procedures Documentation ▶ Performance Audits and Cost Reduction Studies ▶ Feasibility/Efficiency Studies ▶ Budget Review and Budget Preparation
Other Financial Services	▶ Expert Testimony ▶ Personal Financial/Retirement Planning ▶ Tax Representation ▶ Fraud/Defalcation Engagements
Business Valuations and Reorganizations	▶ Business Ownership Succession ▶ Mergers and Acquisitions ▶ Business Formations ▶ Business Liquidations
Information Security and Privacy Controls and Consulting	▶ IT Security Controls Assessment ▶ Privacy Controls Assessment ▶ Cyber Security Policies and Procedures ▶ SOC 1 and 2 Examinations

Information Technology Services Department

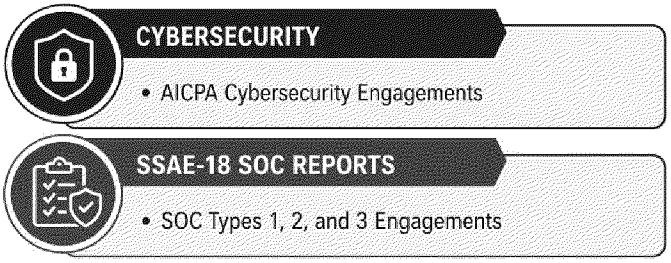
The IT Audit Director assigned to the City's engagement and our other IT Audit department professionals have extensive experience and are proficient in working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. Whenever there is new implementation, we follow a standard set of procedures. These services are performed by IT Audit professionals with CPA, CISA, CISM, CITP, CGMA, and CDPSE designations.

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

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



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



Computer-Assisted Audit Techniques (CAATs)—As cybersecurity threats continue to grow, organizations of all sizes—public and private—face increasing challenges. Stakeholders, including commissioners, board members, managers, investors, customers, and residents, are demanding greater assurance that organizations are effectively managing these risks. They expect robust cybersecurity risk management programs that can prevent, detect, and respond to security incidents in a timely manner.

BDO Alliance USA Services

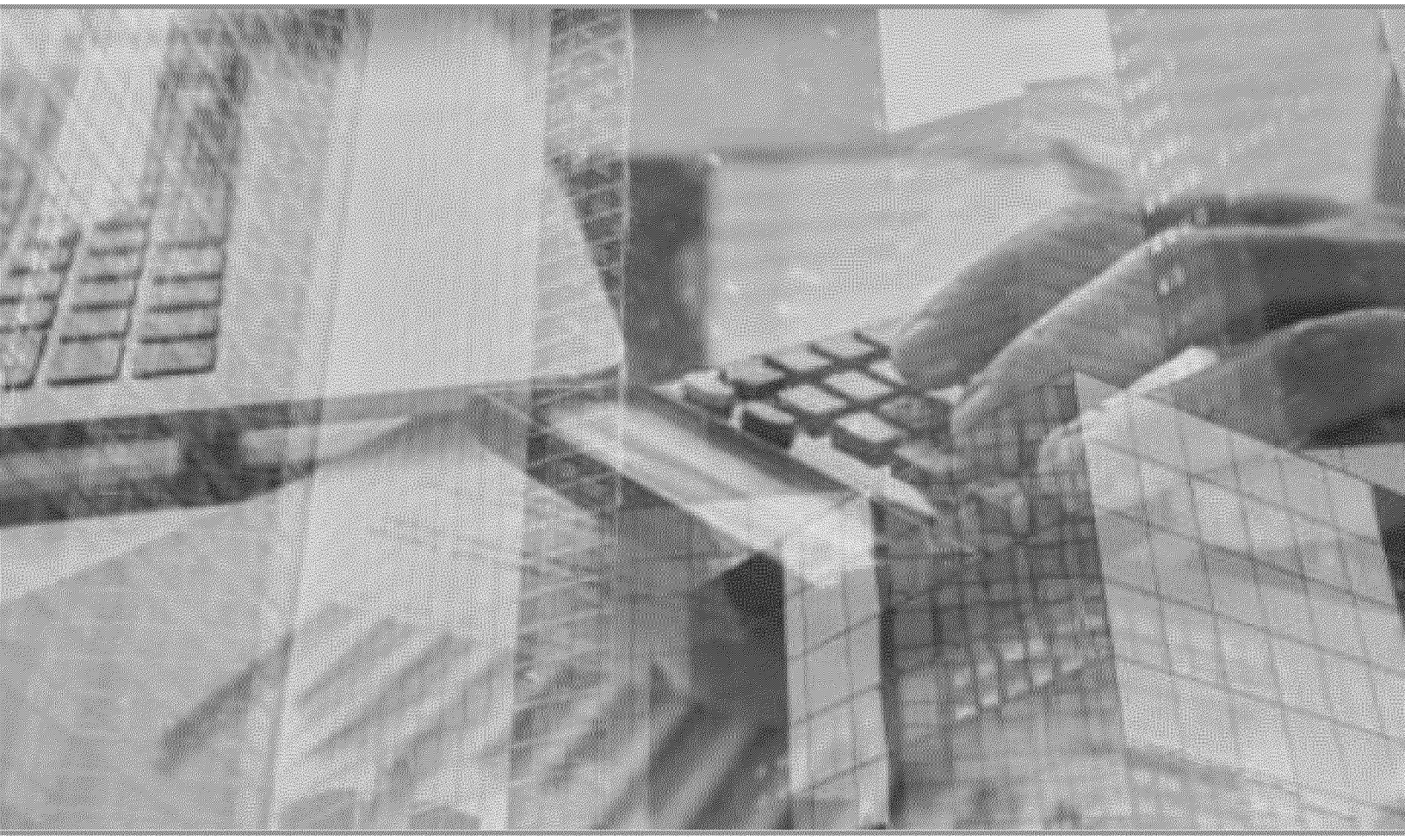
AN INDEPENDENT MEMBER OF BDO ALLIANCE USA

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

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

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

EXPERIENCE AND EXPERTISE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

1—Governmental Auditing Experience

Current Governmental Audit Clients

Audits we currently perform for governmental-type clients are listed on the next few pages. These audits were conducted in accordance with *Government Auditing Standards,* with Federal and State Single Audits performed, when applicable. We have identified each entity, the principal local office of performance, and dates of service. **(ACFR)** indicates inclusion of an Annual Comprehensive Financial Report in the engagement.

Municipalities

- City of Alachua—(Gainesville)—2009 to Present—**(ACFR)**
- City of Atlantic Beach—(Gainesville)—2004 to Present
- City of Bartow—(Sarasota)—2008 to Present
- City of Belleview—(Ocala)—2007 to Present—**(ACFR)**
- Town of Bronson—(Gainesville)—2006 to Present
- City of Bushnell—(Ocala)—1995 to Present—**(ACFR)**
- City of Cedar Key—(Gainesville)—1987 to Present
- City of Crestview—(Tallahassee)—2021 to Present
- City of DeFuniak Springs—(Tallahassee)—2023 to Present
- City of Deltona—(Ocala)—1995 to Present—**(ACFR)**
- City of Eustis—(Ocala)—1998 to Present—**(ACFR)**
- City of Fernandina Beach—(Gainesville)—2004 to 2020; 2026 to Present—**(ACFR)**
- City of Gainesville—(Gainesville)—2018 to Present—**(ACFR)**
- City of Green Cove Springs—(Gainesville)—2003-2016; 2023 to Present
- City of Jacksonville Beach—(Gainesville/Tallahassee)—1996 to Present—**(ACFR)**
- City of Kissimmee—(Ocala)—2016 to Present—**(ACFR)**
- City of Live Oak—(Tallahassee)—2012 to Present
- City of Newberry—(Gainesville)—2013 to Present—**(ACFR)**
- City of New Smyrna Beach—(Gainesville)—2024 to Present—**(ACFR)**
- Town of Oakland—(Sarasota)—2024 to Present
- City of Ocala—(Ocala)—2000 to Present—**(ACFR)**
- City of Ocoee—(Ocala)—2021 to Present—**(ACFR)**
- Town of Orange Park—(Gainesville)—2014 to Present
- City of Oviedo—(Ocala)—2019 to Present—**(ACFR)**
- City of Polk City—(Sarasota)—2024 to Present
- Town of Reddick—(Ocala)—2023 to Present
- City of St. Cloud—(Ocala)—2012 to Present—**(ACFR)**
- City of Williston—(Ocala)—2010 to Present
- City of Winter Springs—(Gainesville/Sarasota)—2021 to Present—**(ACFR)**

Counties Including Constitutional Officers

- Alachua County—(Gainesville/Sarasota)—2018 to Present—**(ACFR)**
- DeSoto County—(Sarasota)—2001 to Present
- Gadsden County—(Tallahassee)—2010 to Present
- Marion County—(Ocala)—2001 to Present—**(ACFR)**
- Monroe County—(Sarasota)—2025 to Present—**(ACFR)**
- Nassau County—(Gainesville/Tallahassee)—2005 to Present—**(ACFR)**

School Boards

- Alachua County District School Board—(Gainesville)—2008 to Present
- Bradford County School District—(Gainesville)—2024 to Present
- Charlotte County District School Board—(Sarasota)—2011 to Present
- Citrus County District School Board—(Ocala)—2014 to Present
- Clay County School Board—(Ocala)—2011 to Present
- Glades County District Schools—(Tallahassee)—2026 to Present
- Hernando County School Board—(Ocala)—2011 to Present—**(ACFR)**
- Lake County District School Board—(Ocala)—2005 to Present—**(ACFR)**
- Leon County School Board—(Tallahassee)—2018 to Present
- Levy County District School Board—(Gainesville)—2018 to Present
- Manatee County School Board—(Sarasota)—2025 to Present—**(ACFR)**
- Marion County School Board—(Ocala)—2000 to Present—**(ACFR)**
- Sarasota County School Board—(Sarasota)—2025 to Present—**(ACFR)**
- Suwannee County School District—(Gainesville)—2026 to Present
- The Villages Charter School, Inc.—(Ocala)—2005 to Present

Water, Sewer, and Gas Utilities

- City of Alachua
- City of Atlantic Beach
- City of Bartow
- City of Belleview
- Town of Bronson
- City of Bushnell
- City of DeFuniak Springs
- City of Deltona
- DeSoto County
- City of Eustis
- Florida Gas Utility, Gainesville
- City of Jacksonville Beach
- Lehigh Acres Municipal Services Improvement District, Richmond
- City of Live Oak
- Nassau County
- City of Newberry
- City of Ocoee
- City of Oviedo
- City of Ocala
- Peace River Manasota Regional Water Supply Authority, Lakewood Ranch
- Talquin Water and Wastewater, Inc., Quincy
- Town of Orange Park
- Marion County
- New Smyrna Beach Utilities
- Village Center Community Development District & Affiliates, The Villages
- City of Williston
- City of Winter Springs
- Withlacoochee Regional Water Supply Authority, Dade City

Special Districts

- Alachua County Library District
- Bartow Municipal Airport Development Authority
- Children's Trust of Alachua County
- Dog Island Conservation District
- Florida Gas Utility
- Florida Municipal Power Agency
- Gainesville-Alachua County Regional Airport Authority
- Key West International Airport
- Kissimmee Utility Authority
- Lakewood Ranch Community Development Districts (Made up of 6 Special Districts)
- Lehigh Acres Municipal Services Improvement District
- Monroe County Comprehensive Plan Land Authority
- New Smyrna Beach Municipal Airport
- Peace River Manasota Regional Water Supply Authority
- The Villages Community Development Districts (Made up of 24 Special Districts)
- New Smyrna Beach Utilities
- Withlacoochee Regional Water Supply Authority

Electric Utilities

- City of Alachua
- City of Bartow
- City of Bushnell
- City of DeFuniak Springs
- Florida Municipal Power Agency
- City of Green Cove Springs
- City of Jacksonville Beach
- KEYS Energy Services
- Kissimmee Utility Authority
- City of Newberry
- City of Ocala
- City of St. Cloud
- City of Williston
- New Smyrna Beach Utilities

Community Redevelopment Agencies (CRAs)

- City of Alachua
- City of Bartow
- City of Belleview
- City of Cedar Key
- City of Crestview
- City of DeFuniak Springs
- City of Deltona
- City of Eustis
- City of Fernandina Beach
- City of Jacksonville Beach
- City of Kissimmee
- City of Kissimmee Vine Street
- City of Live Oak
- Marion County
- City of Newberry
- City of New Smyrna Beach
- City of Ocala
- City of Ocoee
- City of Oviedo
- City of St. Cloud
- City of Williston

Defined Benefit Plans

- Munroe Regional Medical Pension Plan
- Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- Clay Electric Cooperative Retiree Welfare Plan
- Kissimmee Utility Authority Pension Trust Fund
- City of Atlantic Beach, Florida General Employees' Retirement Plan
- City of Atlantic Beach, Florida Police Retirement Plan
- City of Bartow, Florida General Employees' Retirement Plan
- City of Deltona, Florida Firefighters' Pension Plan
- City of Deltona, Florida General Employees' Pension Plan
- City of Gainesville, Florida Employees' Pension Plan
- City of Gainesville, Florida Police Officers' and Firefighters' Consolidated Pension Plan
- City of Gainesville, Florida Other Postemployment Benefits (OPEB) Plan
- City of Jacksonville Beach, Florida General Employees' Retirement System
- City of Jacksonville Beach, Florida Police Officers' Retirement System
- City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- City of Live Oak, Florida Firefighter Pension Trust Fund
- City of Ocala, Florida Police Officers' Pension Plan
- City of Ocala, Florida Firefighters' Pension Plan
- Town of Orange Park, Florida Police Officers' Pension Plan
- Town of Orange Park, Florida Firefighters' Pension Plan
- Town of Orange Park, Florida General Employees' Pension Plan
- City of St. Cloud, Florida General Employees' Retirement Plan
- City of St. Cloud, Florida Police Officers' Retirement Plan
- City of St. Cloud, Florida Firefighters' Retirement Plan
- City of Winter Springs, Florida Employees' Pension Plan

Governmental Auditing Services

Purvis Gray has over 80 years of experience providing governmental auditing services to Florida governmental entities, including counties, municipalities, special districts, utility authorities, constitutional officers, school districts, charter schools, and non-profit organizations. More than 70% of our audit practice consists of governmental and non-profit engagements, providing our professionals with extensive experience auditing entities comparable in size and complexity to the City.

Our audit professionals have extensive experience conducting financial statement audits, Single Audits, and compliance engagements in accordance with Generally Accepted Auditing Standards, *Government Auditing Standards*, the Uniform Guidance (2 CFR Part 200), Section 215.97, Florida Statutes, Chapter 10.550, *Rules of the Auditor General*, GASB pronouncements, and applicable AICPA governmental auditing guidance. Our engagement team regularly assists clients with implementing new GASB standards and maintaining compliance with evolving federal and state reporting requirements. Purvis Gray is a member of the AICPA Governmental Audit Quality Center, and our professionals actively participate in governmental accounting and auditing organizations, technical committees, and continuing professional education to remain current on changes affecting governmental financial reporting and auditing.

Governmental Financial Statements Preparation

We have assisted many of our clients with financial statement preparation in accordance with the GASB. Our quality control process requires preparation of the financial statements to be reviewed by the partner in charge of the audit and the technical consultant and independent review partner. Additionally, whether we prepare the financial statements or review client prepared statements, we complete a comprehensive disclosure checklist to ensure all required elements of the financial statements and note disclosures are adequately presented.

Single Audit Experience

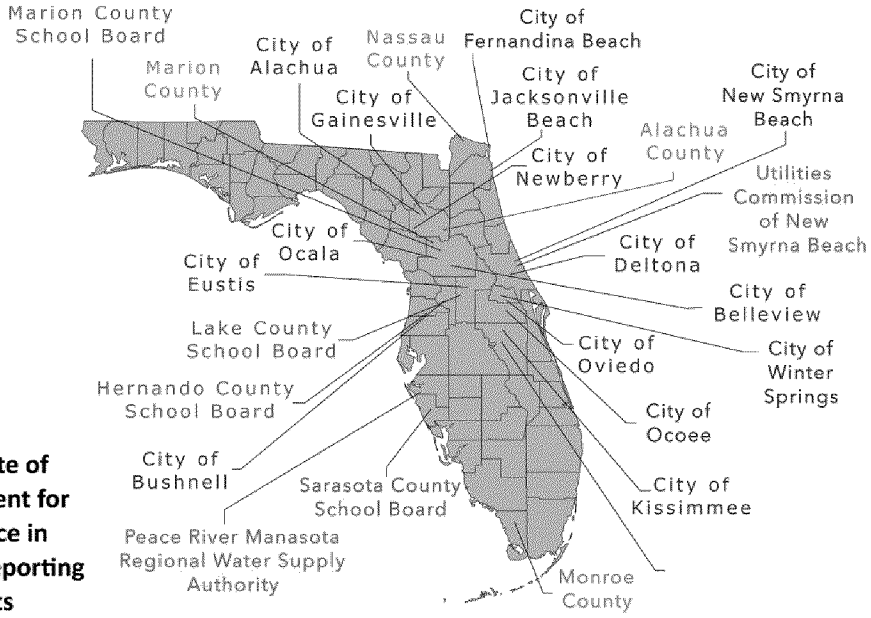
If a Federal or State Single Audit is required, the auditor is responsible for testing compliance with all major federal and state award programs. As a regional audit firm with significant governmental experience, we have performed single audits of countless federal and state grant programs. Our single audits have included grants from the following Federal and State Departments, including numerous programs within each. As mentioned, we are members of the AICPA Governmental Audit Quality Center, which offers various programs and certifications in the Single Audit area. **Several Purvis Gray professionals have completed Single Audit certification programs, demonstrating their expertise and commitment to quality in this specialized area.**

Federal Grant Programs	State Grant Programs
Federal Communications Commission	Clean Florida Council
Federal Emergency Management Agency	Executive Office of the Governor
National Endowment for the Arts	Office of Early Learning
National Endowment for the Humanities	State Courts System
National Science Foundation	Florida Department of Agriculture and Consumer Services
US Department of Agriculture	Florida Department of Children and Families
US Department of Agriculture Food and Nutrition Service	Florida Commission on Tourism
US Department of Aviation Administration	Florida Department of Community Affairs
US Department of Children and Families	Florida Department of Corrections
US Department of Commerce	Florida Department of Economic Opportunity
US Department of Commerce NOAA	Florida Department of Elder Affairs
US Department of Defense	Florida Department of Emergency Management
US Department of Economic Opportunity	Florida Department of Environmental Protection
US Department of Education	Florida Department of Fish and Wildlife Commission
US Department of Education of Elementary Secondary Education	Florida Department of Health
US Department of Election Assistance Commission	Florida Department of Health and Rehabilitative Services
US Department of Energy	Florida Department of Highway Safety and Motor Vehicles
Environmental Protection Agency	Florida Department of Housing Finance Corporation
US Department of Federal Highway Administration	Florida Department of Juvenile Justice
General Services Administration	Florida Department of Legal Affairs and Attorney General
US Department of Health and Human Services	Florida Department of Library and Information Services
US Department of Homeland Security	Florida Department of Management Services
US Department of Housing and Urban Development	Florida Department of Natural Resources
US Department of Interior	Florida Department of State
US Department of Justice	Florida Department of Transportation
US Department of Labor	Florida Department of Workforce Innovation
US Department of Treasury	
US Department of Transportation	

2—Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical & Legislative Resources and Programs Committees. They also serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award. Members of the audit team assigned to the City's audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting.

Certificate of Achievement for Excellence in Financial Reporting Clients



3—Municipal References

CITY OF OCALA, FLORIDA

Mr. Peter Brill, Director of Finance
110 S.E. Watula Avenue, 3rd Floor
Ocala, Florida 34471

(352) 629-8229
pbrill@ocalafl.gov

Date—September 30, 2000 to Present

Engagement Partners—Timothy M. Westgate, CPA and Matthew B. Ganoe, CPA

Scope of Work—Audit of all operations, including electric, water and wastewater utilities, SunTran Transit System, Airport, Community Redevelopment Agency, three Defined Benefit Pension plans, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF OCOEE, FLORIDA

Mr. Steven Weber, Director
1 North Bluford Avenue
Ocoee, Florida 34761

(407) 905-3100
sweber@ocoee.org

Date—September 30, 2022 to Present

Engagement Partners—Timothy M. Westgate, CPA and Matthew B. Ganoe, CPA

Scope of Work—Audit of all operations, including Community Redevelopment Agency, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF ST. CLOUD, FLORIDA

Mr. Jeffrey Cooper, Finance Director (407) 957-7311
1300 9th Street jeffrey.cooper@stcloud.org
St. Cloud, Florida 34769

Date—September 30, 1979 to 2008; and 2012 to Present
Engagement Partners—Matthew B. Ganoe, CPA and Timothy M. Westgate, CPA
Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

CITY OF JACKSONVILLE BEACH, FLORIDA

Ms. Ashlie Gossett, Finance Director (904) 247-6138
11 North Third Street ashliegossett@jaxbchfl.net
Jacksonville Beach, Florida 32250

Date—September 30, 1992 to Present
Engagement Partner—Barbara Boyd, CPA
Scope of Work—Audit of all operations, including electric, water and wastewater utilities, natural gas utilities, Community Redevelopment Agency, and Single Audit of federal and state grant programs. Audits of City pension plans for fire, police, and general employees. Participates in the GFOA Certificate Program.

CITY OF BELLEVIEW, FLORIDA

Ms. Mariah Moody, City Administrator (352) 245-6532
5343 SE Abshier Blvd. mmoody@belleviewfl.org
Belleview, Florida 34420

Date—September 30, 1990 to Present
Engagement Partner—Helen Y. Painter, CPA
Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

What Our Governmental Clients Say

Purvis Gray is proud of retaining a large percentage of our governmental entities. Our clients often comment on the quality of our services. The best examples we can provide are taken directly from our clients. Our examples below are a few excerpts from current letters of recommendation:

"In Marion County, we have a substantial audit engagement. Purvis Gray has a very well organized and efficient audit process which minimizes the amount of time needed to collaborate on-site with our staff. With an engagement as large as ours, it can be an arduous task to schedule fieldwork. The audit teams have been very accommodating with scheduling, especially during new GASB implementations. In addition to our positive audit experience with Purvis Gray, ***I appreciate the continuing education opportunities and presentations they offer and find it reassuring to be able to contact them throughout the year with any questions or concerns."***

Jennifer Cole, CGFO, Finance Director
Marion County, Florida

"Purvis Gray and Company's audit staff are professional, courteous, well organized, and efficient. Their ability to structure their preliminary fieldwork and interim audit preparation streamlines the process for our staff and results in efficiency and productiveness. Final fieldwork and product delivery are all achieved in a timely manner and within the timelines as prescribed by management. This time management attribute considerably reduces the time needed for on-site collaboration with staff. In addition, their guidance regarding new GASB implementations has been invaluable. Purvis Gray also offers continuing education opportunities and presentations on a frequent and ongoing basis which are beneficial to staff and greatly appreciated. Staff are always available for consultation when and if the need arises. Their work ethic and customer service skills are truly commendable."

Steven H. Zielinski, Executive Director

Lakewood Ranch, Community Development Districts

"Florida Municipal Power Agency has worked with [Purvis Gray's] audit team for many years, and throughout our relationship they have consistently demonstrated the highest level of professionalism, technical expertise, and commitment to quality...One of the qualities we appreciate most is their responsiveness and collaborative approach. The audit team communicates clearly, works well with our staff, and is always available to answer questions or discuss accounting issues as they arise. They consistently meet deadlines, maintain open lines of communication throughout the engagement, and approach every aspect of the audit with integrity and attention to detail."

Danyel Sullivan Marrero, CPA, Controller

Florida Municipal Power Agency

"Purvis Gray conducted a thorough and comprehensive audit of our financial statements, internal controls, and compliance with regulatory requirements. One of the standout qualities of Purvis Gray is their commitment to clear and open communication. Throughout the audit process, they kept us informed of their progress, findings, and any potential issues that arose. The audit report provided by Purvis Gray was comprehensive, well-organized, and presented in a manner that was easy to understand, even for those without a background in accounting. Their expertise, professionalism, and dedication to excellence make them an outstanding choice for any organization seeking reliable and thorough audit services."

Efren Chavez, General Manager, C.E.O.

New Smyrna Beach Utilities

4—Quality Control

Quality Control Process

Purvis Gray maintains a comprehensive system of quality control in accordance with applicable professional standards, as documented in our firm's Quality Management Manual. Our quality control system emphasizes ethical conduct, independence, confidentiality, professional competence, supervision, and engagement quality. We are committed to safeguarding all client information and applying these standards throughout our engagement with the City. In addition, our system includes rigorous hiring and training practices, ongoing professional education, engagement supervision, and internal and external peer reviews to ensure the consistent delivery of high-quality audit services.

Current Peer Review

Our firm places high priority on its quality control and has successfully undergone a peer review, as required by the AICPA, at least every three years since 1979. **Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team.** We have included below a copy of our 2025 Peer Review Report, which included a pass rating with no letter of comments; the highest level obtainable.

JNM

Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Purvis, Gray and Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Purvis, Gray and Company (the firm) in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Purvis, Gray and Company in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Purvis, Gray and Company has received a peer review rating of *pass*.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
November 21, 2025

Certified Public Accountants and Advisors
401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

5—Federal/State Desk Review Results, Field Review Results

Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past ten years by state regulatory bodies or professional organizations.

6—No Disciplinary Action

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

7—No Litigation

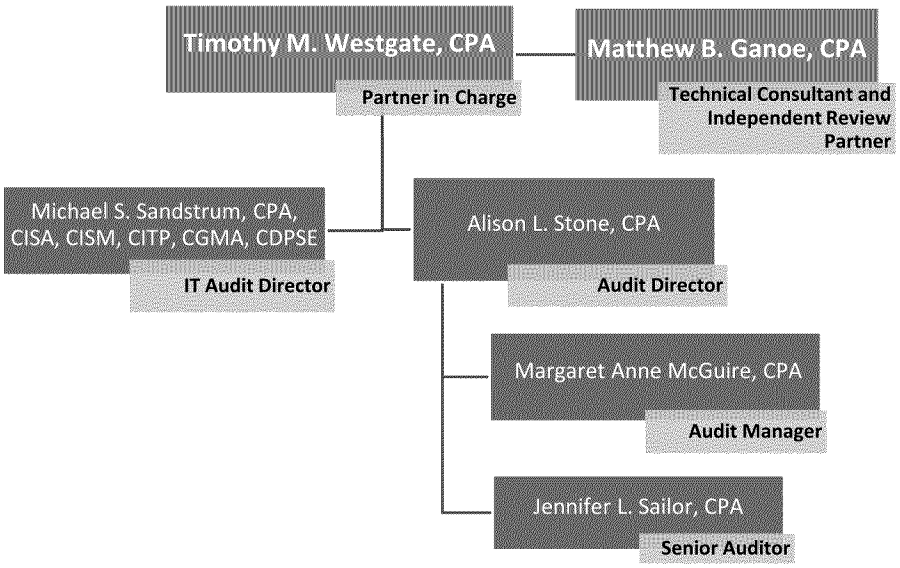
There are no pending lawsuits against Purvis Gray, nor has there been any litigation within the last ten years.

8—Overview of the Engagement Team

Audit Team Members

The firm that will be the most qualified to serve as auditors for the City will be the one that can demonstrate its qualifications through past experience, education, and high-quality control considerations. Our firm's approach to staffing audit engagements is to choose partners, directors, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement effectively and efficiently. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the City receives the highest level of service.*** All personnel assigned to this engagement have met or exceeded all of the CPE requirements of the "Yellow Book" as required by the *Rules of the Auditor General*. All the resources of the firm are available to the audit team and to you, the client, at all times.

Timothy M. Westgate, CPA, the Partner in Charge of the City's audit, and Alison L. Stone, CPA, Audit Director, will **serve the City on a day-to-day basis as a primary point of contact.** All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries.



Team Roles

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

Continuing Professional Education

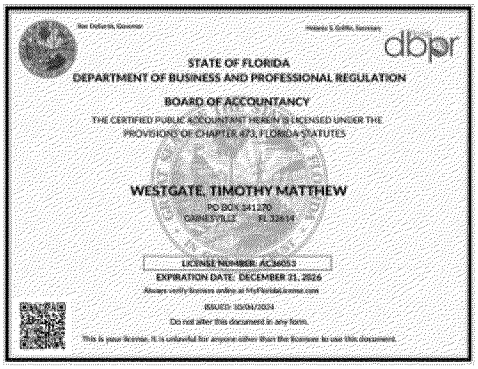
Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. As members of the Government Audit Quality Center (GAQC) of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting practitioners, professors, and other individuals who have thorough knowledge of auditing local governments.

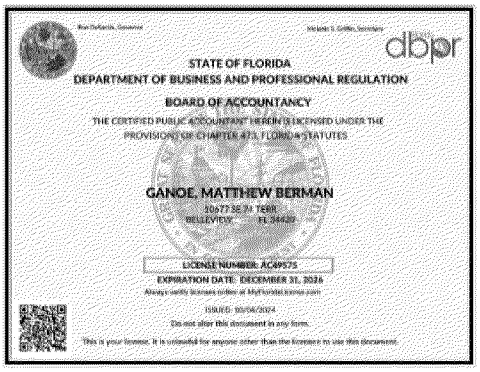
We place significant value on staff training, particularly in the governmental sector. Purvis Gray is consistently the best represented accounting firm at the FGFOA Annual Conference because all of our governmental auditors, senior-level and above, attend. We also attend and often speak at local FGFOA Chapter meetings and host an in-house CPE day each year. This training allows our staff to keep up with industry and regulatory changes, and best practices. ***Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses and technical resources.***

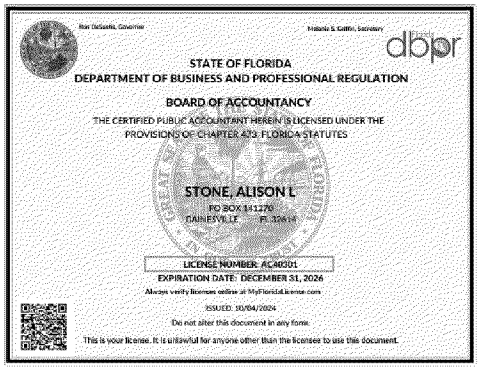
Dedicated Team Continuity

Purvis Gray prioritizes consistent, high-quality client service through experienced CPA professionals with strong governmental auditing expertise. Our assigned team remains actively involved throughout the engagement, with minimal turnover due to our focus on hiring, training, and mentorship. Should any staffing changes become necessary, we will discuss them with the City in advance and obtain written approval.

CPA Licenses

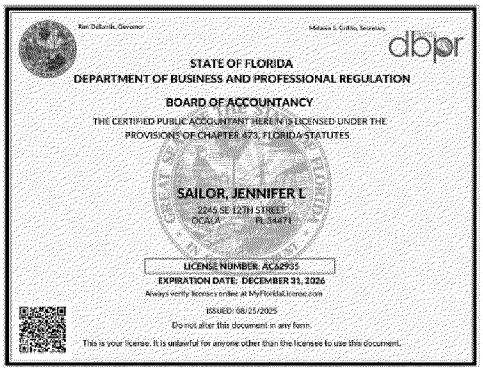

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
WESTGATE, TIMOTHY MATTHEW
PO BOX 141270
GAINESVILLE FL 32614
LICENSE NUMBER: AC36053
EXPIRATION DATE: DECEMBER 31, 2026


STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
GANOE, MATTHEW BERMAN
LICENSE NUMBER: AC49575
EXPIRATION DATE: DECEMBER 31, 2026


STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
STONE, ALISON L
PO BOX 141270
GAINESVILLE FL 32614
LICENSE NUMBER: AC40301
EXPIRATION DATE: DECEMBER 31, 2026

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
SANDSTRUM, MICHAEL SWAN
LICENSE NUMBER: AC19388
EXPIRATION DATE: DECEMBER 31, 2027

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
MCGUIRE, MARGARET ANNE
LICENSE NUMBER: AC60984
EXPIRATION DATE: DECEMBER 31, 2026


STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
SAILOR, JENNIFER L
LICENSE NUMBER: AC42935
EXPIRATION DATE: DECEMBER 31, 2026

9—Resumes of Audit Team Members

Resumes of the audit team members that contain all information requested by the City are listed following this page.

TIMOTHY M. WESTGATE, CPA

Audit Partner
Chair of Audit Department
Chair of Quality Control Team
Member of Concurring Review Team

PURVIS GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE

Education

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration, Summa Cum Laude

Professional Credentials

CPA License – AC36053
Member of AICPA – 3598210
Member of FGFOA – 12568
Member of FICPA – 71359
Member of GFOA – 300216009
GFOA SRC Reviewer – GFOA Special Review Committee for Certification of Achievement for Excellence in Financial Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Community Involvement

Past President – Blessed Trinity Catholic Church Parish Council, Ocala, Florida
Middle School Youth Ministry Director
Member of the Knights of Columbus
General Board Member – Southeastern Youth Fair
Treasurer – TC FFA Alumni Association
Board Member – Blessed Trinity Elder Care Center

Years in Accounting: 26

Years with Firm: 22

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Deltona, Florida*
City of Leesburg, Florida*
City of Mt. Dora, Florida*
City of Ocala, Florida*
City of St. Cloud, Florida*
City of Ocoee, Florida*
Town of Reddick, Florida

Counties

Desoto County, Florida*
Marion County, Florida*
Monroe County, Florida*

School Board Experience

Alachua County District School Board and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board*
Lake County District School Board and Internal Accounts*
Leon County School Board and Internal Accounts*
Marion County District School Board and Internal Accounts*

Utility Experience

City of Deltona, Florida (W, S)
City of Leesburg, Florida (E, W, S, G)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of Ocoee, Florida (W,S)
City of St. Cloud, Florida (E, W, S)
DeSoto County, Florida (W, S)
Florida Gas Utility (G)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, W, S, G)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)
Talquin Water and Wastewater, Inc. (W,S)
Villages Center Community Development Districts
Withlacoochee River Electric Cooperative (E)

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
North Lake County Hospital District
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA

Audit Partner
Chair of Audit Department
Chair of Quality Control Team
Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Non-Profit Experience
Annunciation Catholic School
Arnette House, Inc.*
Catholic Foundation for the Diocese of St. Augustine
Citrus Memorial Health System
Cornerstone School, Inc.
Corpus Christi Parish
Diocese of St. Augustine
Education Foundation of Marion County, Inc.
Epiphany Parish
Grace School of Ocala, Florida, Inc.
Holy Faith Parish
Holy Family Parish
Holy Spirit Parish & School
Hospice of Marion County, Inc.
Immaculate Conception Parish
Kids Central, Inc.*
LifeStream Behavioral Center, Inc.
Marion County Hospital District
Meridian Behavioral Healthcare, Inc.
Morning Star School
Munroe Regional Health System, Inc.
Ocali Charter School
Our Lady Le Leche Mission and Shrine
Our Lady of Consolation
Our Lady of Good Counsel
Our Lady Star of the Sea Parish and School
Palmer Academy & Preschool
Partnership for Strong Families, Inc.*
Queen of Peace Parish and School
Rafiki Foundation
San Juan de la Cruz Mission
San Sebastian Parish
St. Augustine Parish
St. Edward Parish
St. Elizabeth Parish & School
St. Francis High School
St. Joseph Academy
St. Joseph Parish and School
St. John Parish
St. Luke Parish
St. Madeline Parish
St. Mary's Parish
St. Monica Parish
St. Patrick's Parish
St. Paul's Parish and School
The Centers, Inc.*
The Foundation for The Centers, Inc.
The Refuge, Inc.
St. Peter's Mission
St. Philip Neri Mission
St. William Parish
Village View Church and School

Mr. Westgate has additional experience working with numerous for-profit engagements not specifically named here, including construction, banking, employee benefit plans, and hospitality. This experience provides an additional depth to his audit experience, seeing multiple sides of business transactions and relationships with whom his many governmental clients work with throughout the year.

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

MATTHEW B. GANOE, CPA

Audit Partner

PURVIS GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
mganoe@purvisgray.com

PROFILE

Education

Saint Leo University
2014, MBA, Accounting Concentration
2009, BS, Accounting

Professional Credentials

CPA License – AC49575
Member of AICPA – 0255108211
Member of FGFOA – 32527
Member of FICPA – 112644
Member of GFOA – 300268084
GFOA SRC Reviewer – GFOA Special Review Committee for Certification of Achievement for Excellence in Financial Reporting

Years in Accounting: 16

Years with Firm: 11

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Understanding Your Cost of Power Adjustments, FECA
Common Financial Audit Findings for Electric Cooperatives, FECA
Numerous GASB Updates, FGFOA and FSFOA
Preparing for Your Upcoming Audit, FGFOA
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Accounting Key Principles and Concepts, School of Governmental Finance

EXPERIENCE SERVING CLIENTS

Governmental Experience

City of Belleview, Florida
City of Bushnell, Florida*
City of Deltona, Florida
City of Eustis, Florida
City of Green Cove, Florida*
City of Kissimmee, Florida*
City of Ocala, Florida*
City of Ocoee, Florida*
City of Oviedo, Florida*
City of St. Cloud, Florida*
City of Williston, Florida*
Marion County, Florida*
Nassau County, Florida*
Village Community Development Districts, Florida

School Board Experience

Citrus County District School Board Internal Accounts
Clay County District School Board*
Clayton District School Board*
Hernando County School Board
Lake County District School Board*
Marion County District School Board*
Villages Charter Schools

Utility Experience

City of Belleview, Florida (W, S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of Ocoee, Florida (W, S)
City of Oviedo, Florida (W, S)
City of St. Cloud, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E)
Keys Energy Services (E)
Kissimmee Utility Authority (E)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Talquin Electric Cooperative (E, W, S)
Utility Commission of New Smyrna Beach (E, W, S)

Non-Profit Experience

Arnette House, Inc.
Childhood Development Services, Inc.*
College of Central Florida Foundation
Diocese of St. Augustine
Florida Agriculture Center and Horse Park Authority*
Florida Thoroughbred Breeders Association
Florida Thoroughbred Breeders and Stallion Awards Program
Foundation for Seminole State College of Florida
Hands of Mercy Everywhere, Inc.
Lake-Sumter State College Foundation
LifeStream Behavior Center*
Marion County Public Education Foundation
Marion Senior Services, Inc.*
Partnership for Strong Families, Inc.
SECO Energy Foundation

Matthew B. Ganoe, CPA

Audit Partner

EXPERIENCE SERVING CLIENTS

Employee Benefit Plan Experience
Childhood Development Services, Inc. 403(b)
Clay Electric Cooperative
Marion Senior Services, Inc.
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
Partnership for Strong Families, Inc.
Telecom Service Bureau
The Centers, Inc. 401(k)
The Holding Company of the Villages, Inc.
Villages Charter Schools

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

ALISON L. STONE, CPA

Audit Director
Member of Quality Control Team
Member of Concurring Review Team

PURVIS GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
astone@purvisgray.com

PROFILE

Education

University of South Florida
2005, BS, Accounting
Stetson University
1999, BS, Marketing

Professional Credentials

CPA License – AC40301
Member AICPA, FICPA, FGFOA, and Local Nature Coast Chapter of the FGFOA

Previous Experience

Grant Thornton, LLP, Staff Auditor
Foelgner, Ronz, and Straw CPA Firm, Staff Accountant
Target Stores, Executive Team Leader

Years in Accounting: 21

Years with Firm: 19

EXPERIENCE SERVING CLIENTS

Governmental Experience
City of Belleview, Florida*
City of Bushnell, Florida*
Citrus County, Florida, Constitutional Officers*
City of Eustis, Florida
Marion County, Florida*
City of Ocala, Florida*
City of Mount Dora, Florida*
City of St. Cloud, Florida*
City of Williston, Florida*
Marion County Hospital District
North Lake County Hospital District

School Board and Charter School Experience
Lake County District School Board*
Marion County District School Board*
Francis Marion Military Academy
Ocali Charter School
The Villages Charter School, Inc.

Non-Profit Experience
Arnette House, Inc.
The Centers, Inc.
Citrus Memorial Health Foundation, Inc.
Childhood Development Services, Inc.
College of Central Florida Foundation, Inc.
Early Learning Coalition of Marion County, Inc.*
Early Learning Coalition of Nature Coast, Inc.*
Florida Thoroughbred Breeders' and Owners' Association
Florida Thoroughbred Breeder and Stallion Awards Program
Florida Equine Publications, Inc.
Hospice of Marion County, Inc.
Kids Central, Inc.*
Lake Sumter State College Foundation, Inc.
Marion Senior Services, Inc.
Partnership for Strong Families, Inc.
Silver River Mentoring and Instruction, Inc.
University of Central Florida Research Foundation
University of Florida Research Foundation, Inc.
Gainesville Country Club

Alison L. Stone, CPA

Audit Director
Member of Quality Control Team
Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Employee Benefit Plan Experience
City of Belleview, Florida General Employees' Retirement Fund
City of Belleview, Florida Police Officers' Retirement Fund
Kids Central 401(k)
The Centers 401(k)
Marion Senior Services 403(b)
City of Mt. Dora, Florida General Employees' Retirement Plan
City of Mt. Dora, Florida Police Officers' Retirement Plan
City of Mt. Dora, Florida Firefighters' Retirement Plan
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
City of Ocala, Florida Police Officers' Pension Plan
City of Ocala, Florida General Employees' Pension Plan
City of Ocala, Florida Firefighters' Pension Plan
Partnership for Strong Families Benefit Plan 401(k)
City of St. Cloud, Florida General Employees' Retirement Plan
City of St. Cloud, Florida Police Officers' and Firefighters' Retirement Plan
The Holding Company of the Villages Employee Savings Plan

Utility Experience
City of Eustis, Florida (W, S)
Marion County, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of Mount Dora, Florida (E, W, S)
City of St. Cloud, Florida (W, S)

For-Profit Experience
Telecom Services Bureau
Various General Business Compilations/Reviews

Financial Institution Experience
Villages Bancorporation, Inc.

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

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

IT Audit and Assurance Director

PURVIS GRAY

CONTACT INFORMATION

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

PROFILE

Education

Auburn University
2002, Master of Business Administration (Graduated with Honors)
Wichita State University
1976, BBA (Accounting)

Professional Credentials

CPA License – AC39388 (Florida)
CPA License – 2087 (Mississippi)
Member of AICPA (1656128) and FICPA (80007)
Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Information Technology Professional (CITP)
Certified Data Privacy Solutions Engineer (CDPSE)

Professional Affiliations

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

Previous Employers, 1977-2017

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

Years Auditing Information Systems: >40 years
Years with Firm: 8

PROFESSIONAL PROFILE

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

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

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2
SOC 1 Type 1 and Type 2
SOC Readiness Engagements
Information Technology General Controls Examinations
DHSMV David System Examinations
Client Development
IT Security Controls Auditing
IT SOX Auditing
Industry Experience:
- Healthcare
- Local Governments
- Banking
- Claims Processing
- Manufacturing
- Distribution
- Cloud Providers
- Data Centers
- Non-Profit

Information Security – Consulting
Privacy Assessments and Consulting
Risk Assessments
Agreed Upon Procedures
FISMA
NIST
Financial and IT Controls
HIPAA
GLBA
COBIT
Business Processes Analysis
Data Mining & Reporting
EDI/XML
Cloud Integration
Security Management & Compliance
IDEA Audit and Data Analytics Software
AS/400
Linux
Mainframe
Windows
SQL
Oracle
CaseWare Audit Software
Citrix
ERP Systems

MARGARET ANNE MCGUIRE, CPA

Audit Manager

PURVIS GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
mmcguire@purvisgray.com

PROFILE

Education

Auburn University
B.S.B.A., Accounting
University of Mississippi
Master of Accountancy

Professional Credentials

CPA License – AC60964 (Florida)
CPA License – 6363 (Mississippi)
Member of AICPA and FICPA

Community Involvement

Junior League of Ocala
Member, 2016-Present
President, 2021-2022
President-Elect, 2020-2021
Communications Vice President, 2019 - 2020
Cancer Alliance of Marion County
Leadership Team Member, 2018 - Present
Secretary, 2018-Present
HUGS
Board of Directors, 2017-Present
Vice President, 2025-Present
Marion County Heart Walk
Executive Leadership Team Member, 2026

Years in Accounting: 15

Years with Firm: 3

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities
City of Eustis, Florida
City of Ocala, Florida
Town of Reddick, Florida

Counties
Marion County, Florida*
Marion County Clerk of the Courts, Florida
Marion County Property Appraiser, Florida
Marion County Sheriff, Florida
Marion County Supervisor of Elections, Florida
Marion County Tax Collector, Florida
Monroe County Tax Collector, Florida

Utility Experience
City of Eustis, Florida (W, S)
City of Ocala (E, W, S)
Sumter Electric Cooperative (E)

Non-Profit Experience
Diocese of St. Augustine
Florida Conference of the United Church of Christ, Inc.
Marion County Public Education Foundation
Rafiki Foundation, Inc.
Redeemer Christian School
St. Joseph Academy
Village View Community Church

Other Experience (For-Profit and Employee Benefit Plans)
Cone Distributing, Inc. and Subsidiaries
Cone Distributing, 401(k) Plan
Craggs Construction Company
Dean Mead
Daytona Beverages, LLC
Greenbriar Landscaping, Inc.
Silver Springs Bottled Water Co. and Subsidiaries
Silver Springs Bottled Water Co. Employees Savings Trust
Tropic Ocean Investors, LLC and Subsidiaries
West to West Construction, LLC

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

JENNIFER L. SAILOR, CPA

Senior Auditor

PURVIS GRAY

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
jsailor@purvisgray.com

PROFILE

Education

University of North Florida
2023, Master of Accountancy
University of Florida
2021, BS, Business Administration – Marketing

Professional Credentials

CPA License – AC62935
Member of AICPA and FICPA

Years in Accounting: 1

Years with Firm: 1

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Belleview, Florida
City of Bushnell, Florida
City of Dade, Florida
City of Deltona, Florida
City of Eustis, Florida
City of Kissimmee, Florida
City of Ocala, Florida
City of Ocoee, Florida
City of Oviedo, Florida
City of St. Cloud, Florida
City of Williston, Florida

School Board Experience

Clay County District School Board
Hernando County District School Board
Lake County District School Board
Marion County District School Board

Counties

Marion County, Florida, Board of County Commissioners
Marion County, Florida, Clerk of the Circuit Court
Marion County, Florida, Property Appraiser
Marion County, Florida, Sheriff's Office
Marion County, Florida, Supervisor of Elections
Marion County, Florida, Tax Collector

Utility Experience

Utility Commission of New Smyrna Beach (E, W, S)

Other Governmental Entities

Housing Finance Authority of Marion County
Marion County Hospital District
Village Community Development Districts, Florida

Non-Profit Experience

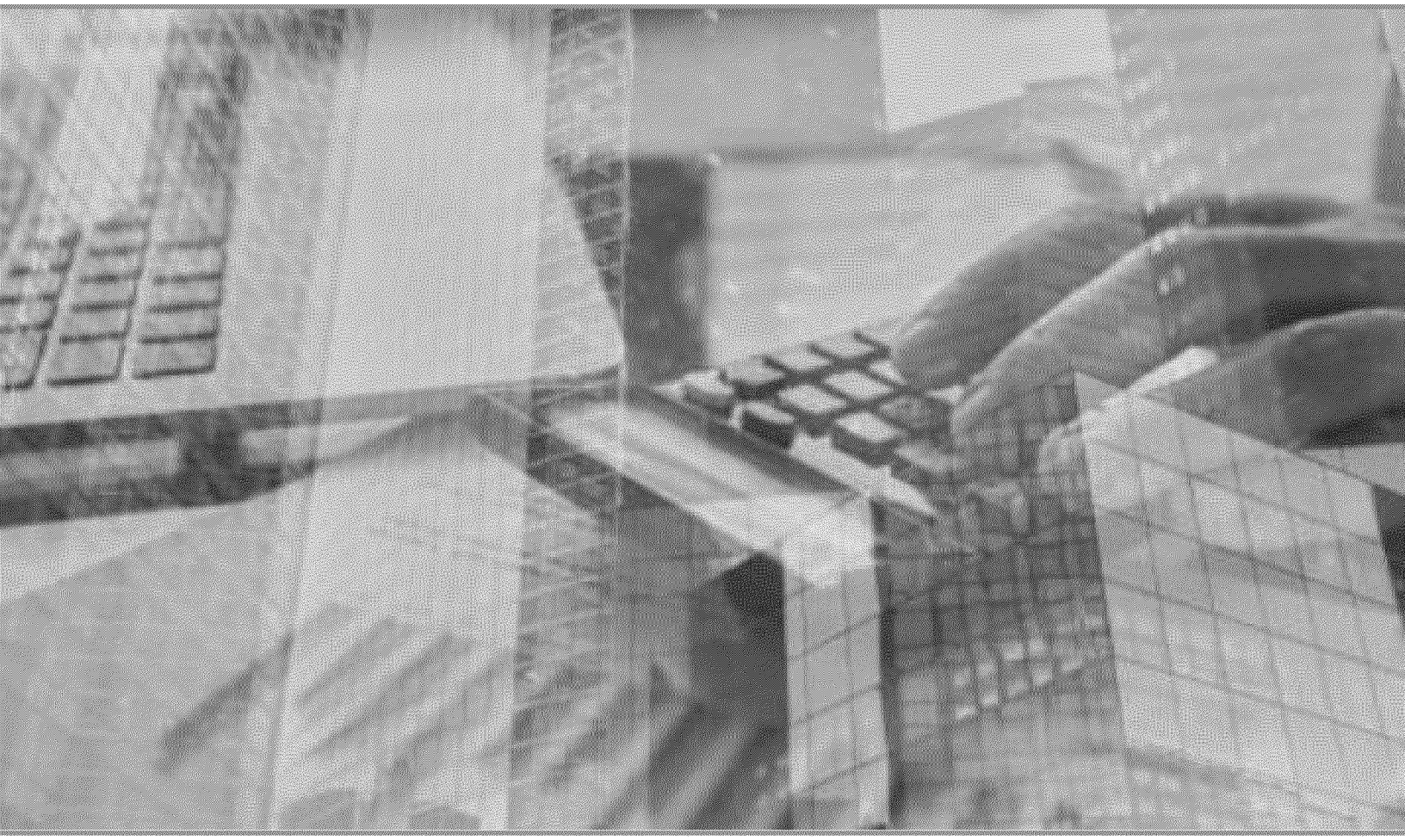
Appleton Cultural Center
Arnette House, Inc.
Buffalo Scholarship Foundation
Childhood Development Services, Inc.
Cornerstone School, Inc.
Diocese of St. Augustine
Early Learning Coalition of Marion County
Early Learning Coalition of Nature Coast
Florida Thoroughbred Breeders' Association
Kids Central, Inc.
Marion Senior Services
Meadowbrook Academy
Public Education Foundation of Marion County
Public Education Foundation of Hernando County
Lake-Sumter Children's Advocacy Center
Lake-Sumter State College Foundation
Redeemer Christian School
St. Joseph Academy
The King's Academy
The Villages Early Childhood Center
Village View Community Church

Other Entities

Cone Distributing, Inc.
Florida Equine Publications
Greenbriar Landscape, Inc.
Ocala Eye
Silver Springs Bottled Water Co
.

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

AUDIT APPROACH



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Understanding the Scope of Services

We understand that the City is seeking the services of an independent certified public accounting firm to perform the annual audit of its financial statements and to provide all related reports required by Generally Accepted Auditing Standards, *Government Auditing Standards*, the Uniform Guidance, *Florida Single Audit* Act, the *Rules of the Auditor General* of the State of Florida, and other applicable federal and state requirements. The engagement includes planning and performing the audit, evaluating internal controls, assessing compliance with applicable laws, regulations, contracts, and grant requirements, and performing any required federal or state Single Audit procedures.

We further understand that the engagement requires timely communication with City management throughout the audit process, including discussions of significant audit matters, internal control deficiencies, compliance issues, and recommendations for improving financial reporting and internal controls. Upon completion of the audit, we will issue all required audit reports, communicate required governance matters, and prepare the City's final ACFR in accordance with applicable reporting standards, providing the completed document in electronic format for the City's printing and distribution.

Purvis Gray has extensive experience providing these services to Florida municipalities and other governmental entities. Our audit approach is designed to ensure a well-planned, efficient, and collaborative engagement that produces accurate, timely, and meaningful results while minimizing disruption to the City's day-to-day operations.

Ability to Meet Timeline

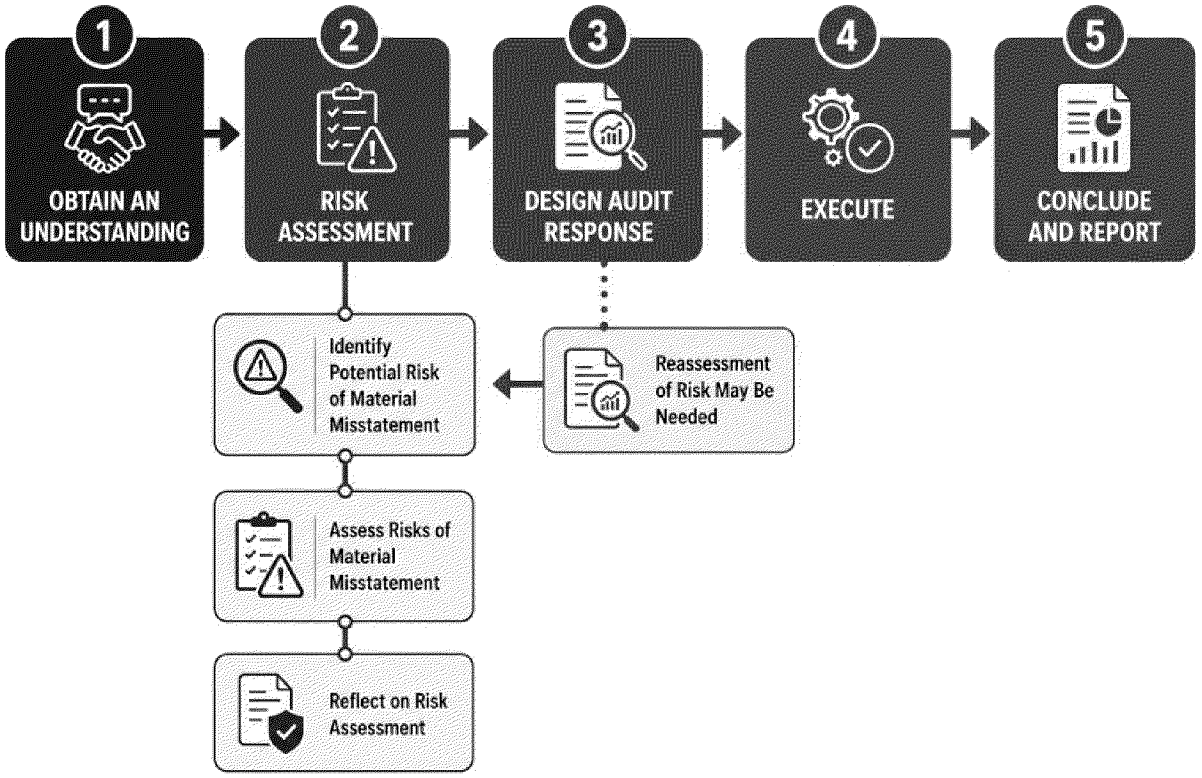
We take our commitment to provide the requested services to the City seriously. The reason our firm has continued to grow and maintain its outstanding reputation is because we do what we say we are going to do. Each year we schedule our annual workload for all staff across all offices. Prior to proposing on new clients, we evaluate our capacity to ensure we only respond if we will be able to meet or exceed our clients' needs. We are highly experienced at managing audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. **We will meet all of your deadlines; there is no guess work in choosing Purvis Gray in this very important area.**

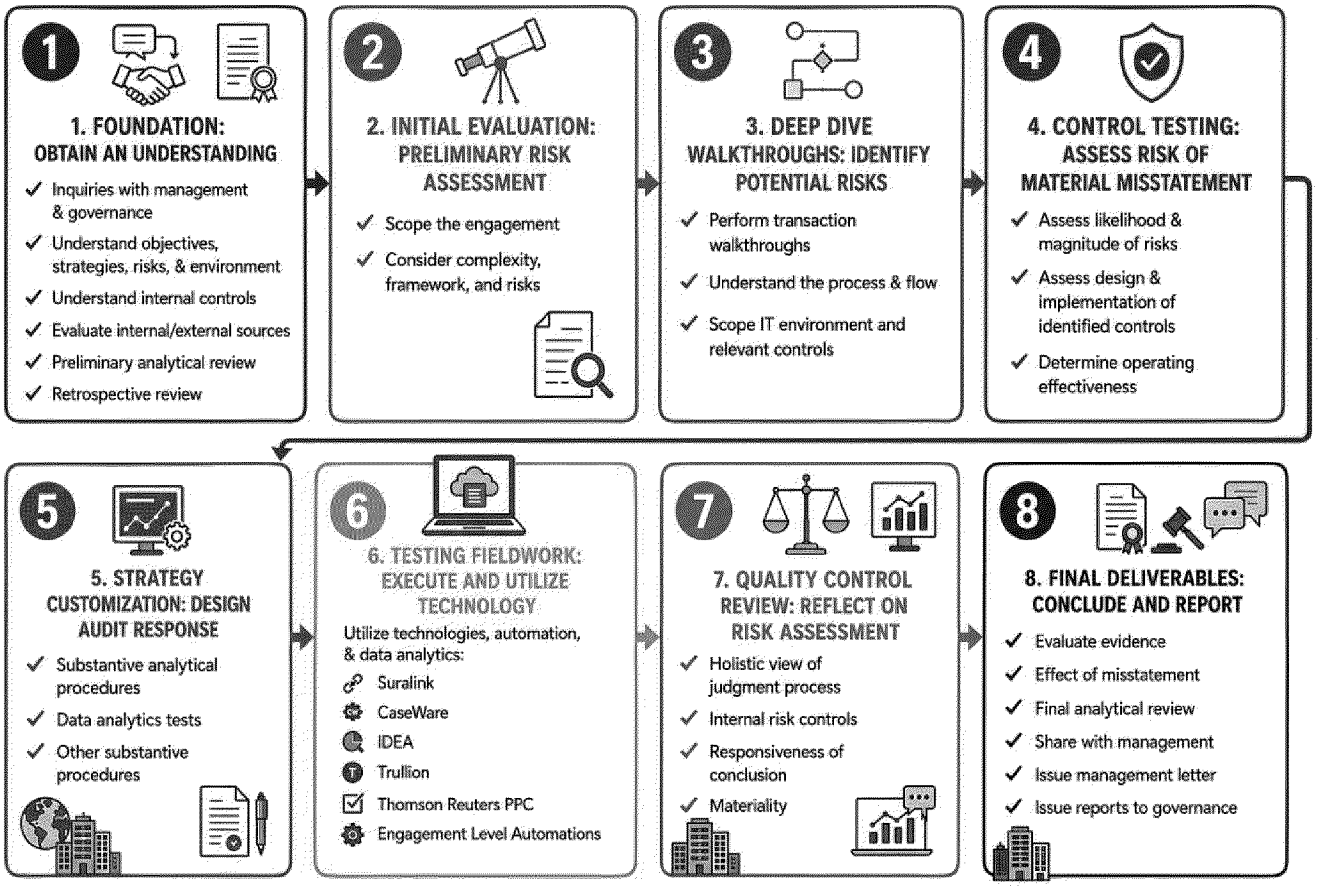
Our clients have remarked on the ease of our audits with minimal disruption and investment of management's time. One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This allows us to better schedule our annual workload and minimize the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification, understanding, and resolution of any unusual accounting and auditing issues.

1—Work Plan and Methodology

Audit Methodology

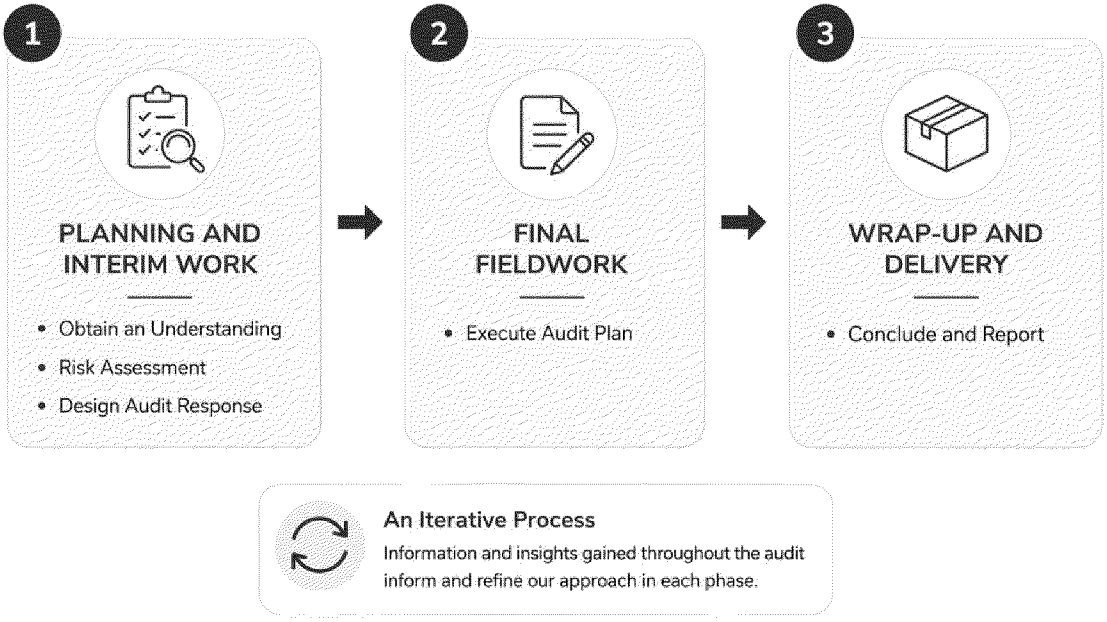
As required by audit standards, our audit methodology is a *risk-based approach*. This methodology focuses the audit resources on the areas where risks of fraud, irregularities, or financial statement errors are most likely to occur. It emphasizes a top-down approach that considers the "big picture"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


1
OBTAIN AN UNDERSTANDING
2
RISK ASSESSMENT
3
DESIGN AUDIT RESPONSE
4
EXECUTE
5
CONCLUDE AND REPORT
Identify Potential Risk of Material Misstatement
Reassessment of Risk May Be Needed
Assess Risks of Material Misstatement
Reflect on Risk Assessment


1
1. FOUNDATION: OBTAIN AN UNDERSTANDING
✓ Inquiries with management & governance
✓ Understand objectives, strategies, risks, & environment
✓ Understand internal controls
✓ Evaluate internal/external sources
✓ Preliminary analytical review
✓ Retrospective review
2
2. INITIAL EVALUATION: PRELIMINARY RISK ASSESSMENT
✓ Scope the engagement
✓ Consider complexity, framework, and risks
3
3. DEEP DIVE WALKTHROUGHS: IDENTIFY POTENTIAL RISKS
✓ Perform transaction walkthroughs
✓ Understand the process & flow
✓ Scope IT environment and relevant controls
4
4. CONTROL TESTING: ASSESS RISK OF MATERIAL MISSTATEMENT
✓ Assess likelihood & magnitude of risks
✓ Assess design & implementation of identified controls
✓ Determine operating effectiveness
5
5. STRATEGY CUSTOMIZATION: DESIGN AUDIT RESPONSE
✓ Substantive analytical procedures
✓ Data analytics tests
✓ Other substantive procedures
6
6. TESTING FIELDWORK: EXECUTE AND UTILIZE TECHNOLOGY
Utilize technologies, automation, & data analytics:
Suralink
CaseWare
IDEA
Trullion
Thomson Reuters PPC
Engagement Level Automations
7
7. QUALITY CONTROL REVIEW: REFLECT ON RISK ASSESSMENT
✓ Holistic view of judgment process
✓ Internal risk controls
✓ Responsiveness of conclusion
✓ Materiality
8
8. FINAL DELIVERABLES: CONCLUDE AND REPORT
✓ Evaluate evidence
✓ Effect of misstatement
✓ Final analytical review
✓ Share with management
✓ Issue management letter
✓ Issue reports to governance

Work Plan for the Annual Audits

Proper planning and communication is essential to an effective and efficient audit. Any issues are identified, discussed, and resolved as early as possible. All members of the audit team and the firm are available to the City's management at all times throughout the process. Our audit approach utilizes substantive tests, compliance tests, tests of controls, and analytical procedures. The audit can be broken down into three distinct phases.



Planning and Interim Work

Phase/Activity	Description
Audit Planning Communication	A letter communicating the details of the audit plan for interim and year-end procedures will be provided to those charged with governance.
Entrance Conferences (Management)	Conduct entrance conferences with the City Manager, Finance Director, and key personnel to discuss operations, audit assistance, and other pertinent matters.
Entrance Conferences (Governing Body)	Conduct entrance conferences with City Council to address any questions or concerns related to the audit or financial reporting.
Preliminary Planning Procedures	Review operating systems, budget, organizational structure, internal controls, IT environment, financial reports, Board minutes, resolutions, and regulatory correspondence; establish preliminary materiality and perform risk assessment procedures.
Federal and State Awards Review	Review federal awards and state financial assistance; identify major programs/projects and related compliance requirements; plan internal control and compliance testing in accordance with the Uniform Guidance and the *Florida Single Audit Act*.

Final Fieldwork

Phase/Activity	Description
Pre-Audit Meeting	Hold a pre-audit meeting with the City's management and other key personnel to confirm timing, expectations, and outstanding items.
Final Audit Fieldwork	Perform final year-end audit fieldwork, including sampling, vouching, internal control testing, compliance testing, and substantive procedures, including Single Audit requirements, as applicable.
Completion of Fieldwork	Complete all audit fieldwork in accordance with the agreed-upon timetable for each fiscal year.

Wrap-Up and Delivery

Phase/Activity	Description
Internal Quality Review	Perform independent in-house reviews and post-fieldwork analytical review to ensure accuracy and compliance with professional standards.
Financial Statement and Report Review	Review the City's draft financial statements, notes, draft auditor's reports, and related communications.
Preliminary Exit Conference	Conduct preliminary exit conferences with management and key personnel and provide draft auditor's reports and comments.
Final Report Issuance	Deliver final copies of the independent auditor's reports, including internal control and compliance reports, following the final exit conference.
Council Meeting	Meet with City Council, as requested, to discuss audit results and address questions or concerns.
Governing Body Presentation	Present the final audited financial statements and related reports to the City Council.

Timeline of Work Plan

One of our firm's primary objectives is to perform a substantial portion of audit procedures during interim fieldwork. This approach allows us to better manage our overall workload while reducing the burden on the City's staff during the critical year-end reporting period.

By performing key procedures earlier in the process, we can identify and resolve unique or complex accounting and auditing matters in a timely manner, minimizing last-minute issues and promoting a more efficient audit. We are committed to meeting all established deadlines. Our anticipated start and completion timing for each phase of the audit is outlined below.

Phase	Planning and Interim Work	Final Fieldwork	Wrap-Up and Delivery
Timing	**September**	**January to February**	**February and March**
Focus	Planning and risk assessment; preliminary analytics; internal control and compliance testing	Substantive testing of balances and transactions; Single Audit procedures (if applicable)	Final review; draft and final reports; presentation to management and governance
Objective	Maximize efficiency and identify issues early	Complete detailed audit procedures and validate financial results	Deliver timely reports and communicate results

2—Audit Approach

A—Segmentation of the Audit

The audit will be organized into the work plan phases described above to promote effective coordination and timely completion. Responsibilities will be assigned to experienced members of our audit team based on their expertise while maintaining continuity throughout the process. Regular communication with City management will ensure that questions are addressed promptly, schedules remain on track, and any issues are resolved as they arise. This approach provides an efficient, well-coordinated audit while minimizing disruption to the City's daily operations.

B—Statistical Sampling

Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgement. Our objective is to ensure compliance with applicable standards in order to obtain sufficient audit evidence to issue not only our audit opinions, but also to issue the required GAGAS report on compliance. We will communicate any findings as part of the audit and communicate any areas for improvement within the management letter.

C—Analytical Procedures

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

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

- Governmental Revenues
- Payroll and Fringe Benefits
- Utility Billing
- Governmental and Other Expenditures

D—Internal Controls

Obtain an Understanding

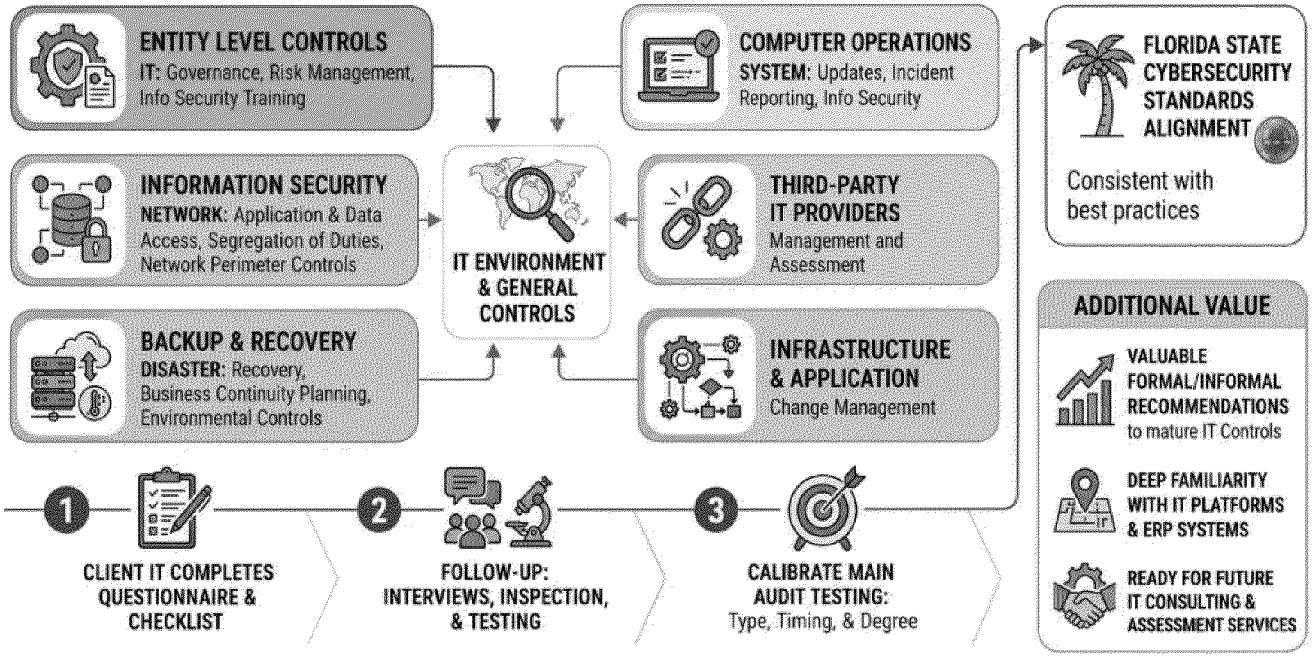
During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the City's internal controls over financial reporting for all significant audit areas. Understanding internal control will also include review and documentation of the City's control environment, risk assessment process, information and communication system, monitoring activities, and control activities. Through interviews and other inquiries of those involved in the day-to-day activities, we will gain an understanding of the following:

- Significant Classes of Transactions and Cycles
  - Financial Close and Reporting, Including Equity Classifications and Journal Entries
  - Purchasing, Accounts Payable, and Cash Disbursements
  - Human Resources and Payroll
  - Billing, Accounts Receivable, and Cash Receipts
- Other Areas with Significant Risks or Fraud Risks
  - Unusual Transactions
  - Significant Estimates

Identify Key Controls and Assess Risk

After gaining an understanding of the internal controls over financial reporting, we will identify the key controls, evaluate whether they are properly designed, and verify implementation of those controls through walkthroughs of transactions, review of relevant documents, and observation. Based upon this understanding of key controls, we will assess control risk.

Purvis Gray's IT Audit Professionals Conduct the Assessment of IT Controls—As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General and Cybersecurity Controls that are typically evaluated as part of the financial audit process.



Ongoing Communication

Communication with management throughout this process is essential. This allows us to understand whether we have identified the correct key controls, if a potential control deficiency is mitigated by other controls, and whether exceptions identified during testing are isolated incidents or an indication of a systemic control deficiency. Recommendations for improvement or best practices will be shared with management. After discussion with management, any identified control deficiencies that rise to the level of a material weakness or a significant deficiency will be communicated to the governing body.

E—Use of Technology

EDP Software

Purvis Gray values security and has systems and controls in place to protect data provided by the City. Our auditors' laptops are encrypted, and communications between the auditors and Purvis Gray's servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:

SECURE COLLABORATION	
suralink	• Secure, cloud-based platform • Real-time client and audit team collaboration • Dynamic request list for streamlined document exchange and tracking
PAPERLESS WORKING PAPERS	
CASEWARE	• Comprehensive audit engagement software • Integrates with Excel, Word, and PDF documents • Supports trial balance management and financial reporting
ADVANCED DATA ANALYTICS	
IDEA Data Analysis Software	• Computer-Assisted Audit Techniques (CAAT) software • Performs advanced data analytics and fraud detection • Enhances risk assessment and anomaly identification procedures
AI-POWERED AUDIT TECHNOLOGY	
TRULLION	• AI-powered audit and document analysis platform • Automates data extraction and analysis from financial documents • Enhances audit testing, risk identification, and documentation efficiency
AUDIT AND RESEARCH GUIDANCE	
THOMSON REUTERS	• Leading research platform with authoritative accounting and auditing guidance • Provides practice aids, checklists, and audit programs

Remote Auditing Capabilities

Typically, 50% of the audit will be completed on-site and 50% will be completed remotely; however, these percentages do vary from client to client, depending upon client preference and location. *Technology tools, such as our CaseWare paperless audit system and Suralink* ensure secure file sharing and document request coordination and facilitate timely completion of a high-quality audit, either on-site or remotely. Regardless of our location, Purvis Gray has the technical capability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully-remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality.

Integration of Data Analytics and Artificial Intelligence (AI)

To provide a more effective and efficient audit, our firm incorporates data analytics and artificial intelligence (AI) technologies into the audit process. These tools assist our professionals in analyzing large volumes of information, identifying trends and anomalies, extracting and organizing information from documents and data sets, and automating certain routine tasks. While technology can improve efficiency and expand analytical capabilities, all results are evaluated by experienced auditors who apply professional judgment and professional skepticism throughout the engagement.

Depending on the nature of the engagement and the data available, these technologies may be used to:

- Analyze entire populations of transactions within selected cycles rather than relying solely on sampling techniques.
- Identify unusual trends, patterns, relationships, and transactions through data analytics and AI-assisted procedures.

- Perform exception-based analyses, including Benford's Law analysis, gap detection, duplicate transaction identification, and other targeted procedures.
- Extract, summarize, and organize information from financial records and supporting documentation to assist audit procedures.
- Summarize, aggregate, and visualize large data sets to support risk assessment and substantive testing.
- Automate certain administrative and documentation tasks, allowing engagement teams to focus more time on areas requiring professional judgment.

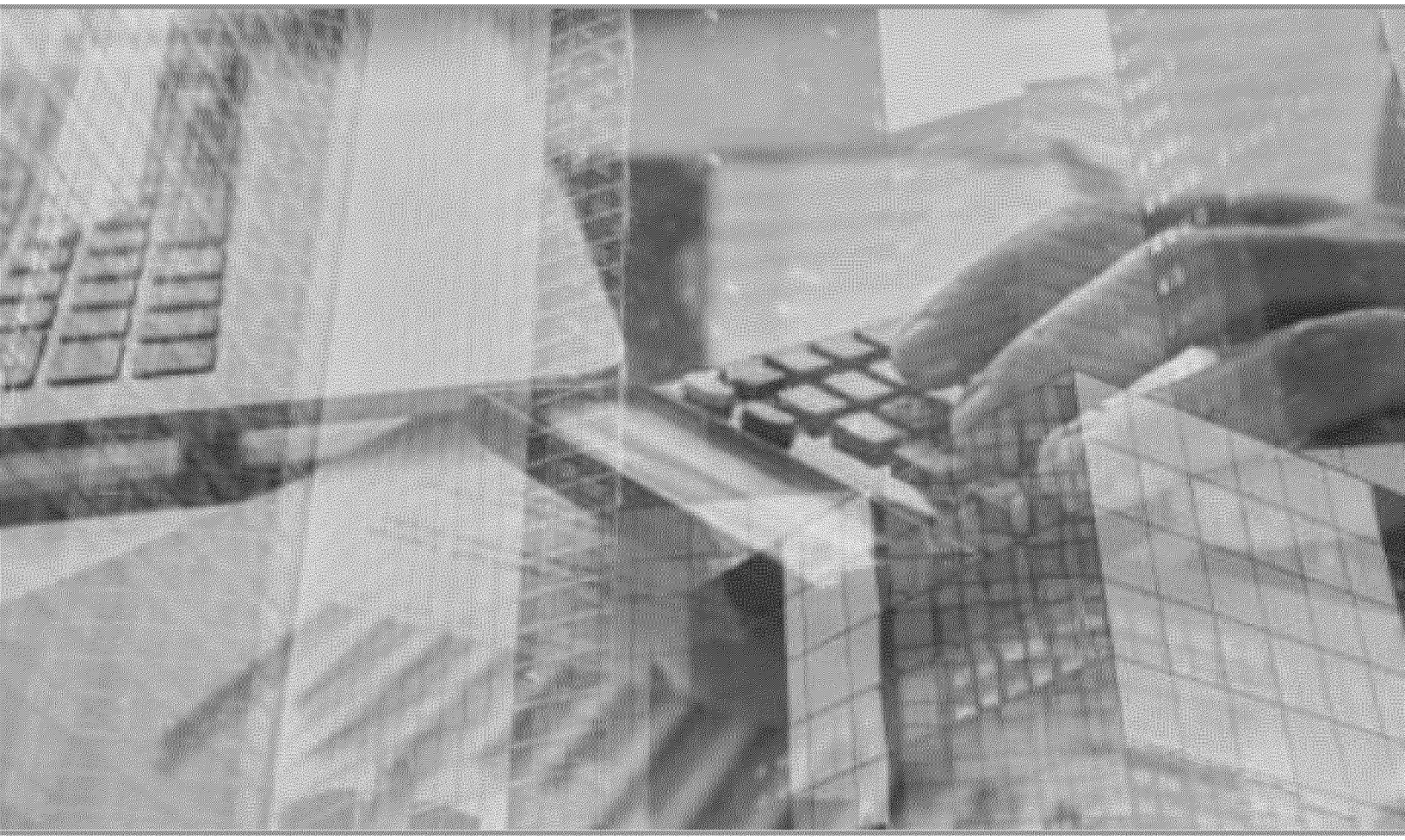
The thoughtful use of these technologies can enhance audit quality and efficiency and support a more comprehensive evaluation of financial and operational data, while maintaining auditor oversight and professional skepticism throughout the engagement.

F—Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

For audits conducted in accordance with *Government Auditing Standards,* the auditor is required to test compliance with laws and regulations that would have a material effect on the City's financial statements. We design our audit programs to ensure compliance with key laws and regulations such as:

- Budgetary Appropriation Limits
- Significant Debt Covenants
- Relevant Compliance Requirements of Major Programs Under the Uniform Guidance
- Key Federal, State, or Local Laws
- Significant Contract Provisions
- Use of Restricted Revenue Sources
- Compliance with Fiscal Policies

PRICING



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

1—Audit Fees

	Fiscal Year 9/30/2026	Fiscal Year 9/30/2027	Fiscal Year 9/30/2028	Fiscal Year 9/30/2029	Fiscal Year 9/30/2030
Audit of Financial Statements, Including Preparation of Financial Statements	$ 58,000	$ 59,740	$ 61,530	$ 63,380	$ 65,280
Federal and State Single Audits (per major program)	4,000	4,000	4,000	4,000	4,000
Discount Available for In-House Preparation	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Total - All-Inclusive	$ 54,000	$ 55,740	$ 57,530	$ 59,380	$ 61,280

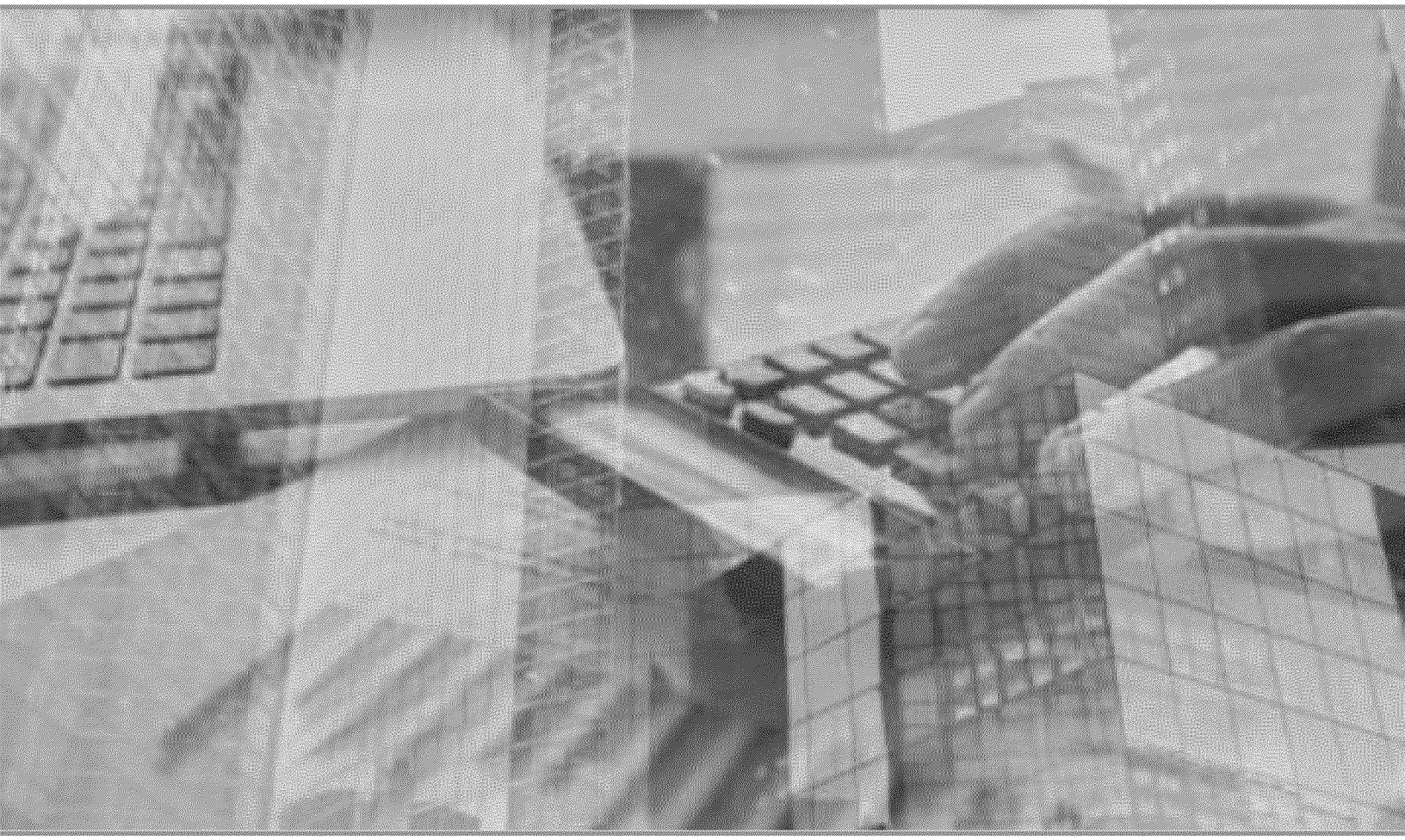
2—Hourly Rates

Staff Level	Rates
Partners	$ 350
Directors/Manager	250
Senior	200
Staff	175

3—All-Inclusive Fees

The above fees include all items covered by the RFP and any routine follow-up telephone calls during the year, and out-of-pocket expenses. It is not our firm's practice to bill extra for time over-runs that occur during the normal course of an audit.

REQUIRED FORMS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

II. CONTRACTOR'S PROPOSAL SUBMITTAL

The company that is submitting a proposal declares that it has extensive experience in Auditing Services.

The undersigned, as Proposer, hereby declares that the only person or persons interested in the Proposal as principal or principals are named herein, and that no person other than herein mentioned has any interest in the Proposal or in the Agreement to be entered into; that this Proposal or Agreement is made without connection with any other person, company, or parties making a Proposal; and that it is in all respects fair and in good faith without collusion or fraud.

The Proposer further declares that they have examined the site of the work and informed themselves fully in regard to all conditions pertaining to the place where the work is to be done; that they have examined the Plans and Specifications for the work and Contract Documents relative thereto, and have read all special provisions furnished prior to the opening of proposals; and that they have satisfied themselves relative to the materials to be supplied and work to be performed.

The Proposer proposes and agrees, if the Proposal is accepted, to contract with the City of St. Pete Beach, Florida, in the form of an Agreement specified for **"Auditing Services"** in St. Pete Beach, Florida, in full and complete accordance with the shown, noted, described, and reasonably intended requirements of the Plans, Specifications, and Contract Documents, to the full and entire satisfaction of the City of St. Pete Beach, Florida.

The successful Proposer shall be required to utilize the template Agreement in this Request for Proposals (RFP) and any questions regarding the Agreement must be addressed during the RFP process before submittal. The City reserves the right to respond or not respond to questions in the form of an addendum.

The Proposer proposes to furnish all materials, equipment, labor, and perform the work submitted in their proposal schedule for the City of St. Pete Beach **"Auditing Services".**

COMPANY: Purvis, Gray and Company, LLP DATE: August 14, 2026

ADDRESS: 2347 SE 17th Street, Ocala 34471 PHONE: 352.732.3872

PROPOSER: _____ NAME: Timothy M. Westgate, CPA, Partner
(SIGNATURE) (PRINT NAME & TITLE)

STATE OF FLORIDA
COUNTY OF MARION

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 14 day of August, 2026, by Timothy M. Westgate, CPA, who is personally known to me or has produced _____ as identification.

(SEAL)

JESSICA KELSEY
Notary Public - State of Florida
Commission # HH 344594
My Comm. Expires Apr 21, 2027
Bonded through National Notary Assn.

_____
Notary Public – State of Florida

Jessica Kelsey
(Print, Type, Stamp, or Commissioned Name of Notary Public)

SUBMIT PROPOSAL TO:

OFFICE OF THE CITY CLERK, CITY OF ST. PETE BEACH
155 COREY AVENUE, ST. PETE BEACH, FLORIDA 33706

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Timothy M. Westgate, CPA, Partner
(Print individual's name and title)

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

at: 2347 SE 17th Street, Ocala, Florida 34471
(Business address)

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

59-0548468
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF MARION

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 14 day of August, 2026, by Timothy M. Westgate, CPA who is personally known to me or has produced _____ as identification.

(SEAL)

JESSICA KELSEY
Notary Public - State of Florida
Commission # HH 344594
My Comm. Expires Apr 21, 2027
Bonded through National Notary Assn.

Notary Public – State of Florida

Jessica Kelsey
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF FLORIDA

COUNTY OF Marion

I state that I Timothy M. Westgate, CPA, Partner of Purvis, Gray and Company, LLP,
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Purvis, Gray and Company, LLP, its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Purvis, Gray and Company, LLP

Signed By:

Print Name: Timothy M. Westgate, CPA, Partner

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☒ physical presence or ☐ online notarization**, this 14 day of August, 2026, by Timothy M. Westgate, CPA who is personally known to me or has produced _____ as identification.

(SEAL)

JESSICA KELSEY
Notary Public - State of Florida
Commission # HH 344594
My Comm. Expires Apr 21, 2027
Bonded through National Notary Assn.

Notary Public – State of Florida

Jessica Kelsey
(Print, Type, Stamp, or Commissioned Name of Notary Public)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/26/2026

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

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

PRODUCER McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607	**CONTACT NAME:** Heidi Tapanes **PHONE (A/C, No, Ext):** 352-371-7977 **FAX (A/C, No):** 352-505-2083 **E-MAIL ADDRESS:** heidi@mcgriffwilliams.com
	INSURER(S) AFFORDING COVERAGE / **NAIC #**
	INSURER A : General Star Indemnity
INSURED PURVI-1 Purvis Gray & Co., LLP and Purvis Gray Tech. Group LLC PO Box 141270 Gainesville FL 32614	**INSURER B :** Technology Insurance Company 42376 **INSURER C :** Nationwide Insurance of FL 10948 **INSURER D :** Nationwide Mutual Insurance Co 23787 **INSURER E :** Great American Insurance Co 16691 **INSURER F :** Evanston Insurance Co 35378

COVERAGES **CERTIFICATE NUMBER:** 70168637 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	X **COMMERCIAL GENERAL LIABILITY** CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY X PRO-JECT LOC OTHER:	Y	Y	ACPBP015945521854	5/31/2026	5/31/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG 	$ 1,000,000 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
C	**AUTOMOBILE LIABILITY** ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY	Y		ACPBP015945521854	5/31/2026	5/31/2027	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
D	X **UMBRELLA LIAB** X OCCUR **EXCESS LIAB** CLAIMS-MADE DED RETENTION $	Y		ACPCU015945521854	5/31/2026	5/31/2027	EACH OCCURRENCE AGGREGATE 	$ 2,000,000 $ 2,000,000 $
B	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N / A **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	TWC4786351	5/31/2026	5/31/2027	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A E F	Professional Crime Excess Liability			C55288-0175-25-04 SAAE7388670400 AN1351939	9/21/2025 5/31/2026 6/11/2026	9/21/2026 5/31/2027 6/11/2027	$5,000,000 $1,000,000 $3,000,000	

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

Deductibles:
General Liability: 0
Auto Liability: 0
Umbrella: 0
Workers Compensation: 0
Professional Liability: $50,000-Deductible

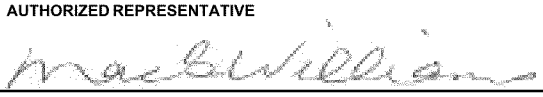
CERTIFICATE HOLDER

Informational Purposes Only
****
****

CANCELLATION

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

AUTHORIZED REPRESENTATIVE



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PROPOSAL TO PROVIDE INDEPENDENT AUDITING SERVICES

CITY OF ST. PETE BEACH, FLORIDA

Rivero, Gordimer & Company, P.A.
Certified Public Accountants
201 North Franklin Street, Suite 2200
Tampa, Florida 33602
813-875-7774 | www.rgcocpa.com

Shareholder authorized to execute contract: Julie A. Davis, CPA
jdavis@rgcocpa.com

Rivero, Gordimer & Company

Accounting • Audit and Assurance • Valuation & Advisory • Tax

PROPOSAL TO PROVIDE AUDITING SERVICES

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RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

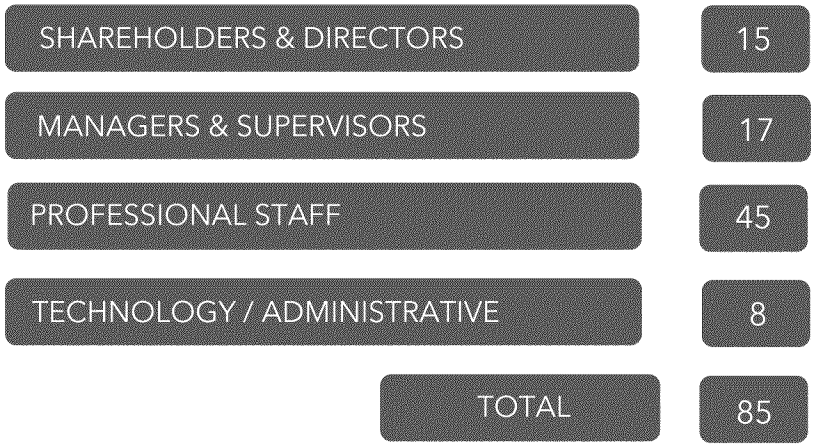
Herman V. Lazzara
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Stephen G. Douglas
Brooke B. Dawson
Michael E. Helton
James K. O'Connor
David M. Bohnsack
Julie A. Davis
Karl N. Swan
Dennis A. Paleveda
Marc D. Sasser, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

FIRM BACKGROUND

FIRM PROFILE

RGCO, Certified Public Accountants and Advisors, was formed 43 years ago. Prior to its inception, several of our personnel served as associates with some of the largest international accounting and consulting firms in the United States. The Firm currently has a staff of approximately 85, 30 of whom are certified public accountants. Our Firm represents over 500 years of public accounting experience.

RGCO IS CURRENTLY STRUCTURED AS FOLLOWS



RGCO is a full-service accounting and advisory firm with clients in various industries including nonprofits, healthcare, manufacturing and construction. We offer a full range of services including:

- Assurance/Audit
- Advisory Services
- Litigation Support
- Succession Planning
- Tax Planning and Preparation
- Business Valuation
- Compensation Calculations / Studies
- ACFR Preparation Services

LOCATION

RGCO is a locally owned accounting firm headquartered in Tampa.
All individuals assigned to this engagement will be based out of our one local office. See page 15 for the number of individuals.

One Tampa City Center
201 North Franklin Street, Suite 2200
Tampa, Florida 33602

Telephone: 813-875-7774 | Fax: 813-874-6785 | www.rgcocpa.com

OUR PHILOSOPHY IS SUMMARIZED IN OUR MISSION, VISION AND FIRM VALUES

MISSION STATEMENT

- To provide the highest level of professional services, to meet our clients' needs through mutual financial success.
- To maintain integrity and honesty in everything we do.
- To provide for the development, growth and accountability of our team members by offering opportunities to achieve personal and professional success.
- To maintain an environment that encourages giving back to our community.

VISION STATEMENT

- To be the most trusted and respected accounting firm by providing innovative and practical services that contribute to our clients' success in an exceptional team environment.

FIRM VALUES

CLIENTS MATTER
We believe in providing excellent client service to the mutual benefit of our clients and our Firm.

INTEGRITY MATTERS
We believe in being conscientious and operating with integrity and honesty, consistently producing quality work at reasonable fees.

COMMUNITY MATTERS
We believe that by being involved in our community we can grow both personally and professionally. By celebrating our successes and promoting a sense of family within our organization we can be a source of strength, hope and help to one another.

TEAMWORK MATTERS
We believe in a One Firm Approach with an open exchange of ideas across all levels of our organization and that each team member, by taking personal responsibility for their performance and by collaborating with and assisting others in their performance, can achieve consistent sustainable success for our entire organization.

PEOPLE MATTER
We believe in an inclusive environment that provides our team members with balanced opportunities, the most up to date resources, constant support, and access to the information necessary that fosters personal and professional growth, learning and prosperity. We believe that through valuing opinions, demonstrating respect and promoting trust and fun within our organization is critical to sustaining our success.

INSURANCE

RGCO maintains insurance as described in the request for proposal. Should RGCO be engaged to perform the requested services, RGCO will provide the required certificate of insurance within the timeframe as requested.

FIRM INDEPENDENCE

RGCO is an independent Firm, in fact and appearance with respect to the City of St. Pete Beach, Florida.

We do not have any conflicts of interest with respect to the City, or with anyone associated with the City, including the City Commission.

We are knowledgeable of the American Institute of Certified Public Accountants' rules relating to independence. With respect to the City, we are independent as defined by AICPA standards and *Government Auditing Standards* issued by the Comptroller General of the United States.

RGCO requires all staff on an annual basis to certify its independence with all clients and disclose any potential conflicts of interest.

RGCO has not had any professional relationships with the City during the prior five years.

EXPERIENCE AND EXPERTISE

GOVERNMENTAL AUDIT EXPERIENCE

RGCO has been serving governmental agencies since our inception over 43 years ago. RGCO has approximately 30 team members in audit. All of our audit team members are trained in governmental auditing. We maintain individual licenses that require extensive continuing education as mandated by the State of Florida, the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. Beyond the minimum educational requirements and continuing education, our professionals obtain additional hours of continuing education to perform audits in accordance with *Government Auditing Standards* applicable to certain governmental and not-for-profit organizations. Consequently, we are always current with the accounting and auditing rules governing governmental organizations.

RGCO's shareholders and associates have extensive knowledge and experience in providing audit services to government organizations including financial statement preparation and assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting. Because of the direct involvement of our entire team, from staff auditor to firm administrator, we believe we are the leading firm to perform the services requested for you.

The following government organizations are current RGCO government agency clients:

City of Webster, Florida *
City of Eagle Lake, Florida *
City of Tampa, Florida (minority contractor)
City of Dundee, Florida*
Hillsborough County School Board (minority subcontractor)
Tampa-Hillsborough County Expressway Authority
Tampa Sports Authority
Hillsborough County Hospital Authority
Tampa Bay Estuary Program *
Forward Pinellas:
    Pinellas Planning Council *
    Pinellas County Metropolitan Planning Organization *
Downtown/Historic Ybor Tampa Tourism Marketing Special Benefit District *

**Client utilizes external accountants*

Assistance with ACFR Preparation

Rivero, Gordimer & Company, P.A. has contributed to the preparation of the Annual Comprehensive Financial Report for various local government agencies. With the support of RGCO, Port Tampa Bay has consistently received the annual Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer Association for over 20 years. In 2024, RGCO also assisted the Tampa-Hillsborough County Expressway Authority in obtaining their first award for their inaugural ACFR. This accomplishment demonstrates RGCO's proficiency and experience in financial reporting, making us a trusted firm for serving the City.

YELLOW BOOK AUDIT EXPERIENCE

In addition to serving governmental organizations, RGCO also has a large and long-history of serving non-profit agencies, many of whom are required to have an audit under *Government Auditing Standards* (Yellow Book), Uniform Guidance and the State of Florida Single Audit Act. These standards apply to many different industry types, of which we have significant experience in.

Some notable non-profit agencies that are required to have their audits under Yellow Book, Uniform Guidance and the State of Florida Single Audit Act or are located within Polk County are as follows:

Homeless Leadership Alliance of Pinellas
Homeless Empowerment Program
Habitat for Humanity of West Pasco & Pinellas County
Camelot Community Care, Inc.
St. Vincent De Paul CARES
Van Gogh's Palette, Inc.
Reef Renewal USA, Inc.
Academy Prep Center of St. Petersburg
Boys & Girls Club of Tampa Bay, Inc.
Lighthouse of Pinellas, Inc.
YMCA of Greater St. Petersburg, Inc.
Community Health Center of Pinellas, Inc.
d/b/a evara Health
Directions for Mental Health, Inc.
Suncoast Center, Inc.
The Salvation Army, Florida Division
Abe Brown Ministries, Inc.
The Spring of Tampa Bay, Inc.
Metropolitan Ministries, Inc.
Centre for Women, Inc.
Tampa Metropolitan Area YMCA, Inc.
Corporation to Develop Communities of Tampa, Inc.
Tampa Family Health Centers, Inc.
Project Health, Inc. (Langley Health Services)
Florida West Coast Public Broadcasting, Inc. (WEDU)
Community Foundation of Tampa Bay, Inc.
Hillsborough Education Foundation, Inc.
Heartland for Children, Inc.
Boys & Girls Club of Polk County, Inc.
Ibis Healthcare, Inc. (includes 5 HUD property audits)
Housing First Steps Forward
Sunshine State Economic Development Corporation
A Kid's Place of Tampa Bay, Inc.
Phoenix Programs of Florida
Junior Achievement of Tampa Bay Inc.
Gulf of Mexico Fishery Management Council
Success 4 Kids & Families, Inc.
Crisis Center of Tampa Bay, Inc.
Bay Area Youth Services, Inc.
Seniors in Service of Tampa Bay, Inc.
Youth and Family Alternatives, Inc.
EMBARC Collective
MacDonald Training Center, Inc.
K9 Partners for Patriots, Inc.
Lighthouse Ministries, Inc.
Bonnet Springs Park
Florida Strawberry Festival, Inc.
Tri-County Human Services, Inc.
Healthy Start Coalition of Hillsborough County, Inc.
Visit Tampa Bay
Tampa Bay Sports Commission
Pasco Kids First, Inc.
SPCA Florida, Inc.
Winter Haven Hospital Foundation, Inc.

REFERENCES

Tom Ernarth
City of Eagle Lake, Florida
ternharth@eaglelakefl.gov
(863) 293-4141

Deanna Naugler
City of Webster, Florida
dnaugler@websterfl.com
(352) 793-2073

Ed Sherwood, Executive Director
Tampa Bay Estuary Program
esherwood@tbep.org
(727) 893-2765

TBEP
TAMPA BAY ESTUARY PROGRAM

David J. Byrne, Vice President Finance and Administration
Tampa Sports Authority
dbyrne@TampaSportsAuthority.com
(813) 350-6517

SPORTSAUTHORITY

Whit Blanton, FAICP
Forward Pinellas: Pinellas Planning Council | Pinellas County Metropolitan Planning Organization
wblanton@forwardpinellas.org
(727) 464-8712

FORWARD PINELLAS

PEER REVIEW

RGCO received our most recent peer review report with a rating of "PASS" dated February 2024. A "PASS" rating is the highest level. Please note that our peer review included a review of our not-for-profit, single audit, employee benefit and commercial audit engagements. RGCO had no letter of comments.

LaPlant & Rainey CPA, PA
Certified Public Accountants

201 E. Kennedy Boulevard, Suite 715
Tampa, FL 33602-5828
(813) 229-2090 | Fax (813) 223-7104
www.laplantrainey.com

Report on the Firm's System of Quality Control

February 9, 2024

To the shareholders of Rivero, Gordimer & Company, P.A.
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

PEER REVIEW - CONTINUED

Required Selections and Considerations

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

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

Opinion

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

CONTINUING PROFESSIONAL EDUCATION

RGCO's auditors all meet the provisions of *Government Auditing Standards* 24 hours continuing education requirements. Our Firm's policy is that all staff members have a minimum of 40 hours of CPE each year, which is above and beyond the requirements of *Government Auditing Standards.* Every audit team member specifically obtains relevant continuing education surrounding *Government Auditing Standards,* Compliance audits, relevant GAAP and more. Additionally, the proposed engagement team all meet the requirements of having the additional 80 hours as required by *Government Auditing Standards*.

PROFESSIONAL AFFILIATION INVOLVEMENT

RGCO and all of its Certified Public Accountants are properly licensed to practice public accounting in the state of Florida. RGCO and all of its Certified Public Accountants are members of both the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and serve on various committees.

Julie A. Davis, CPA and Stephen G. Douglas, CPA are also members of the Florida Government Finance Officers Association (FGFOA). At various times, our members and associates serve on various committees and provide continuing education seminars. Julie A. Davis, CPA, has served on the Technical Resources Committee for the FGFOA as well as the Board of Directors for the Polk County Chapter of the FICPA. She has recently provided continuing education presentations to the FGFOA Annual Conference as well as the Florida Audit Forum for governmental internal auditors.

DISCIPLINARY ACTIONS

RGCO has not had any Federal or State reviews during the past five years. RGCO has not had any disciplinary actions or pending against the Firm, its shareholders or its employees by any regulatory body during the past three years.

LITIGATION

RGCO has not been involved in any litigation or proceedings in regard to performance or quality of services during the past 3 years.

KEY PERSONNEL

ACCOUNT ADMINISTRATOR – Julie A. Davis, CPA

RGCO's firm policy dictates that each engagement be conducted under the direction and control of a shareholder in the firm. This shareholder assumes overall responsibility for a project and participates to the degree necessary for successful completion. They monitor the technical and administrative aspects of the engagement to ensure adequate resources are provided and used properly, and reviews overall planning. The account administrator will participate in the detail audit examination, as required, and review and approve all project documentation and deliverables to ensure quality and adherence to professional standards.

ENGAGEMENT MANAGER – Patrick Goodwin, CPA

The engagement supervisor will assume overall responsibility for the conduct of the project. The engagement supervisor is responsible for performing major audit work steps and providing direction for the senior auditor and staff auditor. The engagement supervisor maintains frequent ongoing contact with the City's management and is available when needed.

ENGAGEMENT IN CHARGE AND STAFF AUDITORS – Kevin Morris, CPA

Engagement In-Charge and Staff auditors will be assigned to perform detailed audit tasks with the assistance of the engagement supervisor.

AUDIT CONSULTANT/QUALITY REVIEWER – Stephen G. Douglas, CPA

An audit consultant/quality reviewer will be assigned to the engagement, as needed, to provide technical support to the audit team. Additionally, the audit consultant /quality reviewer has knowledge in the areas of federal and state regulations applicable to federal and state grants and contracts. The audit consultant /quality reviewer provides specialized support to the audit team to ensure quality service.

COMPLIANCE WITH CPE REQUIREMENTS

All members assigned to your engagement team have met all requirements for their individual CPA licenses with the State of Florida, but also all CPE requirements to be able to work on governmental audits conducted under *Government Auditing Standards.*

JULIE A. DAVIS, CPA
ACCOUNT ADMINISTRATOR

Julie A. Davis joined RGCO in 2018 and became a Shareholder in January 2022. Julie primarily serves government and not-for-profit and clients who have attest and compliance audits. She has been serving governmental agencies for over 18 years. She has also been an auditor at a top 10 national accounting firm and finance director for the Central Florida Regional Planning Council prior to joining RGCO.

Ms. Davis currently leads RGCO's Government Industry Committee and Staffing Development and Recruitment Committee, as well as serves on our Not-for-Profit Industry Committee.

EDUCATION
University of South Florida - Bachelor of Science in Accounting
Valencia Community College - Associate of Arts

CERTIFICATIONS
- Certified Public Accountant

PROFESSIONAL AFFILIATIONS
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- AICPA – Not-for-Profit Section Member

COMMUNITY AFFILIATIONS
- SPCA Florida, Past Treasurer and Past President
- Leadership Lakeland, Class XXXV
- Leadership Tampa Bay, Class of 2022
- Leadership Tampa Bay, Board of Directors and Treasurer

AREAS OF PRACTICE
Government, Not-for-profit, Educational Organizations, Federal and State Single Audits, Healthcare, Employee Benefit Plans, Small Businesses and Corporations

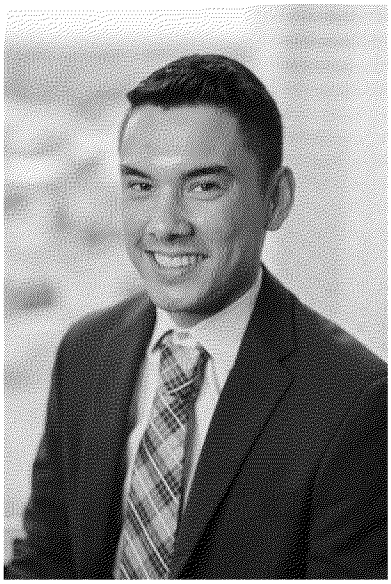
RELATED EXPERIENCE WITH RGCO
- Tampa-Hillsborough Expressway Authority (7 Years)
- Tampa Sports Authority (7 Years)
- Tampa Port Authority (7 Years)
- Forward Pinellas (4 Years)
  - Pinellas Planning Council
  - Pinellas County Metropolitan Planning Organization
- Tampa Bay Estuary Program (3 Years)
- Tampa Bay Regional Planning Council (3 Years)

- City of Webster, Florida (10 Years)
- City of Eagle Lake, Florida (11 Years)
- Hillsborough County School Board (5 years)
- City of Tampa, Florida (5 years)

RELATED EXPERIENCE PRIOR TO RGCO
- Broward County, Florida(2 Years) (including Port Everglades)
- City of Lakeland, Florida (2 Years)
- Lakeland Area Mass Transit District (2 Years)
- Polk County Tax Collector (3 Years)
- Polk County School Board (1 Year)

PATRICK A. GOODWIN, CPA

ENGAGEMENT MANAGER



Patrick Goodwin joined RGCO in 2016. Mr. Goodwin has experience in auditing governmental and not-for-profit organizations, including the areas of not-for-profit and governmental auditing under the Uniform Guidance and State of Florida Single Audit Acts. He has been serving clients in these industries for over 10 years. Mr. Goodwin's commercial experience includes clients in the rent-to-own industry. Additionally, Mr. Goodwin has experience auditing employee benefit plans.

EDUCATION

University of South Florida, Bachelors of Science, Accounting
University of South Florida, Masters in Accounting

CERTIFICATIONS

- Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- USF Accounting Circle

COMMUNITY AFFILIATIONS

- Tampa Connection – Class of 2023-2024

AREAS OF PRACTICE

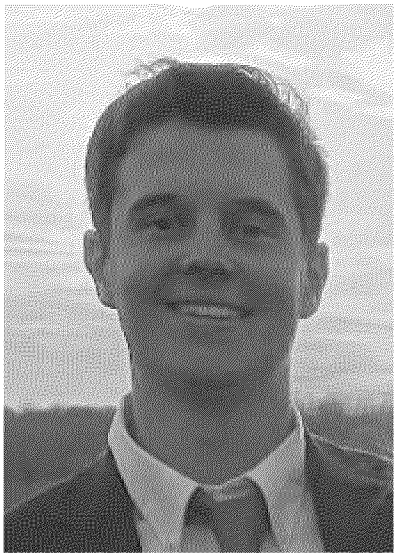
Non-for-Profit, Federal and State Single Audits, Employee Benefit Plans, Rent-To-Own, Healthcare, Construction, Governmental, and Manufacturing

RELATED RGCO EXPERIENCE – Special Districts

- Tampa-Hillsborough Expressway Authority (2 Years)
- Tampa Sports Authority (1 Year)
- Tampa Port Authority (8 Years)

KEVIN MORRIS, CPA

IN-CHARGE AUDITOR



Kevin Morris joined RGCO in 2026 with approximately three years of experience from a national firm where he audited state and local governments, health boards, transit authorities, and other entities reporting under GASB requirements. He has experience with Federal and State Single Audits and supporting compliance with applicable grant and regulatory requirements. Mr. Morris has been working with governmental clients for 3 years.

EDUCATION

Bachelor's Degree in Finance and Accounting – Sacred Heart University
Master's Degree in Accounting – Albertus Magnus College

CERTIFICATIONS

- Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

AREAS OF PRACTICE

State and Local Government Audits; Electric Utilities; Special Taxing Districts; Federal Single Audits; State Single Audits; Agreed Upon Procedures; Not for Profit Organizations

RELATED EXPERIENCE PRIOR TO RGCO

- LEARN regional education service center
- EASTCONN regional education service center
- St. Louis Mental Health Board
- Bristol Burlington Health District
- Connecticut Airport Authority
- City of New Haven (Parking Authority)
- City of Norwalk (Parking Authority)
- City of Meriden
- Memphis Light Gas and Water
- Connecticut Regional Water Authority
- City of Wallington (Electric Utility)

STEPHEN G. DOUGLAS, CPA

QUALITY CONTROL REVIEWER

Stephen G. Douglas is a shareholder and joined RGCO in 1995. He has considerable experience in auditing a variety of commercial, governmental and not-for-profit organizations. His commercial experience includes construction, engineering, manufacturing and health care. Mr. Douglas also has extensive experience in the areas of not-for-profit and governmental auditing, especially with Federal and State Single Audits. He has been serving government clients for over 30 years.

Mr. Douglas is dedicated to the governmental and not-for-profit sector and serves as the Designated Audit Quality Partner for the firm's membership in the American Institute of Certified Public Accountants' Governmental Audit Quality Center.

EDUCATION

University of South Florida, Bachelors of Science, Accounting

CERTIFICATIONS

- Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Governmental Audit Quality Center - Firm Liaison
- Employee Benefit Plan Audit Quality Center
- AICPA - Not-for-Profit Section Member
- Florida Institute of Certified Public Accountants (FICPA)
- Healthcare Financial Management Association – Member
- Florida Government Finance Officers Association - Member

COMMUNITY AFFILIATIONS

- University of South Florida, Advisory Board Member for the Lynn Pippinger School of Accountancy
- Economic Club of Tampa
- St. Lawrence Catholic Church - Finance and Parish Council Member

AREAS OF PRACTICE

Not-for-profit, Governmental, Federal and State Single Audits, Healthcare, Manufacturing, Professional Services Firms and Employee Benefit Plans

RELATED EXPERIENCE – Special Districts

- Tampa Sports Authority (12 Years – various contracts)
- Tampa-Hillsborough Expressway Authority (2 Years)
- Hillsborough County Hospital Authority (2 Years)
- Tampa Port Authority (5 Years)
- Serving *Government Auditing Standards* clients for over 30 Years

STAFF CONTINUITY

FIRM POLICY ON ENGAGEMENT STAFFING

RGCO does not anticipate any changes in the key personnel listed in the staffing of the audit of the City. Our policy is to staff engagements with the same personnel from year to year to ensure continuity and thus increase efficiency. This continuity of the audit team has enabled RGCO the success of serving the governmental agencies as listed in the proposal. Should a staffing change be required, the City would be notified immediately, and the vacancy filled by a person of similar qualifications. In addition, should the City request a change in staffing, such a request would be granted with the vacancy being filled by qualified personnel.

COMMITMENT TO STAFFING

RGCO will commit and maintain the staffing necessary to ensure the audit of the City is performed within the specific timetable as outlined by the City.

PROJECTED WORK LOADS

The staff commitment outlined in this proposal will not be affected by any current or future projects of RGCO. We have reviewed our personnel scheduling, and we have no problem or conflict staffing the engagement during the projected time frame.

STAFF TURNOVER / ROTATION

RGCO has experienced minimal staff turnover in the last three years (approximately 5% per year) and can confidently stand by our promise of continuity of audit team members over the years.

AUDIT APPROACH

AUDIT APPROACH

PHILOSOPHY AND PROCESS

At RGCO, we look at each engagement individually to identify and fulfill the special needs of the individual client. Our engagements are tailored to each individual client versus a "one size fits all" approach. We do utilize our experiences and efficiencies gained in one engagement toward the successful completion of another. We ensure all applicable standards are being followed in accordance with professional standards and work with our clients to ensure that the application of GAAP is not only in-line with professional standards but also meets the needs of the City.

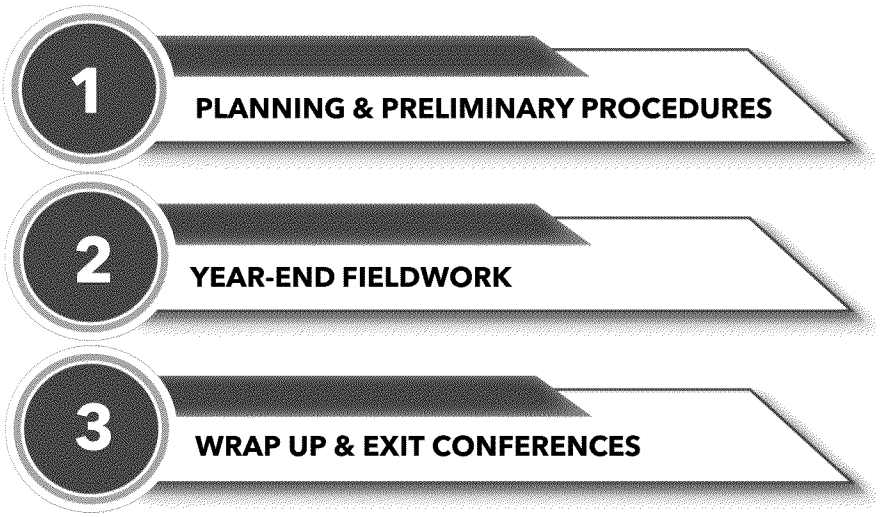
RGCO utilizes ThompsonReuters PPC audit methodology which assists us in ensuring compliance with generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, Florida State single audit act and applicable attest standards for the examination engagements. RGCO has developed internal spreadsheets for testing of compliance with applicable laws and rules specific to the State of Florida which are updated after each legislative session in line with guidance from the Florida Auditor General.

WORK PLAN

Communication is the foundation of a successful audit. We commit to providing you timely and effective communication throughout our relationship with the City. We pride ourselves on our commitment to communication. Our communications will come in both formal and informal communications during the audit and throughout the year. We also encourage our clients to communicate with us not only during the audit, but throughout the year. As issues arise, consider reaching out to us as we can help guide you to a successful solution in a timely manner.

3-PHASE ENGAGEMENT PROCESS

Each phase of our audit builds on the previous phase. These phases are described on the following pages.



AUDIT APPROACH - *Continued*

PHASE 1: PLANNING AND PRELIMINARY PROCEDURES

A successful audit is one that is planned efficiently. Our planning phase includes creating an audit plan to address specific risks utilizing appropriately experienced staff for each significant area of the audit. During this phase, we will communicate with the Governing Board and senior management to discuss the timing and extent of procedures to be performed. We will make all required arrangements for the timing of subsequent phases to avoid possible conflicts with work schedules, budget deadlines, etc.

As part of planning an engagement, we will obtain an understanding of the City and your internal control processes as well as information technology applications as we go through our risk assessment process in accordance with applicable auditing standards. This will include inquiries of your personnel, both in financial and nonfinancial roles. As a result of our review of your internal controls, we may identify certain areas that either need advisory improvement or more significantly, can lead to a material misstatement of the financial statements or misappropriation of assets. We will communicate all matters to you during this phase to provide management and personnel time to investigate and report back any discrepancies in our findings.

PHASE 2: FIELDWORK

We will complete our substantive procedures during year-end field work. This may include obtaining confirmations from independent third parties, detailed account analysis, or reviewing specific internal accounting records. We will rely on your personnel to assist in providing certain information to us in order to avoid duplicity and create efficiency.

We understand that their assistance to us will be in addition to their day-to-day operations. Therefore, to aid the City' personnel, we will develop a list of items to be prepared by client ("PBC List"). The PBC List will include (1) detailed instructions, (2) forms, (3) schedules and (4) assigned responsibility. This PBC List can be provided in excel or in our web based Suralink. Our web based Suralink allows you the ability to assign out tasks to various personnel, monitor progress and status of the requested items, and ability to remit requested items securely to each request. Access to the list will be given to the designated representative during the planning phase of the audit and will provide you with a control system so it can monitor personnel's progress. This PBC List must be completed prior to our commencing phase three of our audit.

During the audit process, should any GAAP issues arise, we first approach the responsible City officials to discuss the application to ensure we have the full and complete picture. Then we will work alongside the City to ensure proper compliance with professional standards, while meeting the needs of the City.

AUDIT APPROACH - *Continued*

PHASE 3: EXIT CONFERENCES

We will discuss with the appropriate officials any significant findings throughout the planning and fieldwork phases. We will carefully review these findings with the appropriate representatives prior to completing the reported findings. This will allow you time to validate, question and/or re-examine any findings to ensure a proper management letter is provided. The entire drive of our communications and reporting practice is to provide early identification of problems.

Our recommendations will be compiled in a written report that is reviewed with appropriate officials before it is rendered. If conditions are discovered that lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise appropriate officials.

At the conclusion of the audit, the account administrator and engagement manager will present and discuss the audit results with the Governing Board and answer any questions that may arise.

USE OF TECHNOLOGY

We utilize technology to increase our audit and tax engagement efficiencies. Our audit practice utilizes CCH Engagement to maintain our audit documentation in an electronic format as well as automate our financial statement preparation. Our audit workpapers are enhanced by the use of Thomson Reuter's PPC's Guided Assurance software that assists us in developing risk-based audit programs/work-steps. We also have the capability to transmit and receive sensitive data via the internet on a secure client portal. Additionally, we offer access to Suralink which allows us to manage the flow of document requests. Suralink allows both RGCO and your representatives to track the status of item requests including due dates and submittal dates. All of our audit and tax research tools are integrated into our audit and tax software and can be accessed by our personnel through a secure internet connection. Our audit research (Thomson Reuter's - CheckPoint) and tax research (CCH) is a timely and comprehensive research database to keep us current on the latest industry information. RGCO does utilize AI in its audit process simply as a tool, not relying on AI to perform the work product, but only to increase efficiencies in data entry, analysis and quality control.

USE OF STATISTICAL SAMPLING

We follow standard sampling methodology defined by Thompson Reuters PPC audit methodology which takes into account population size as well as risk level to determine sample sizes. Statistical sampling is built into our audit procedures for both tests of controls as well as test of details during our substantive audit procedures. Typical sample sizes are 25, 40 or 60 depending on the nature of the testing, population size and risk associated with the transaction cycle.

For testing of compliance in regard to the Uniform Guidance or Florida Single Audit Act, RGCO will follow the sampling guidance issued by the US Government Accountability Office (GAO) in the *Government Auditing Standards*.

AUDIT APPROACH - *Continued*

ANALYTICAL PROCEDURES

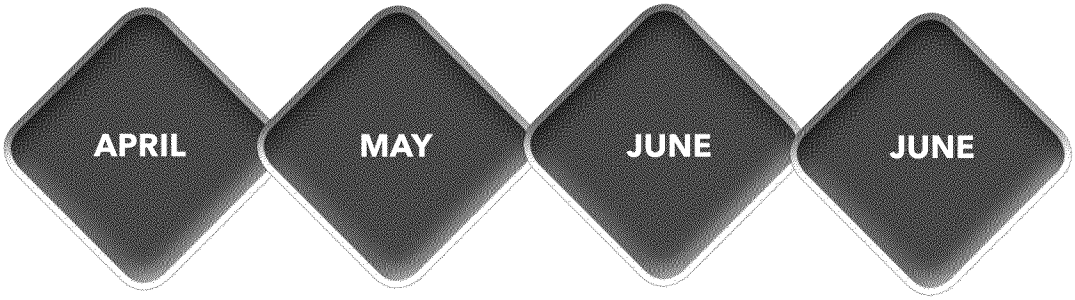
Analytical procedures are utilized throughout our audit process. This begins during our planning phase when doing an overall analytical review compared to prior fiscal periods. This allows us to see significant audit areas at a high level and contributes to our overall risk assessment process for defining further audit procedures. We will additionally utilize substantive analytics when testing year end balances throughout field work to aid in reduction of test of detail transactions on audit areas deemed to be of lower risk. Finally, we perform an overall analytical review of the financial statement line items during our completion procedures to ensure that there were no changes deemed necessary in our audit approach from our preliminary risk assessment process.

TESTING OF COMPLIANCE WITH LAWS, RULES AND REGULATIONS

RGCO utilizes ThompsonReuters PPC audit methodology which assists us in ensuring compliance with generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, Florida State single audit act and applicable attest standards for the examination engagements. RGCO has developed internal spreadsheets for testing of compliance with applicable laws and rules specific to the State of Florida which are updated after each legislative session in line with guidance from the Florida Auditor General. Additionally, we will gain and understanding of specific legislation at the City level as it relates to significant laws, rules and regulations that noncompliance with such would have a significant material impact on the overall financial statements.

TENTATIVE WORK SCHEDULE

RGCO commits to complete the audit in a timely manner in accordance with the terms set forth within the RFP. A tentative schedule of key dates is shown below. These dates would change according to the closing of the City' books and coordination of management's schedule. Future schedules can be adjusted should the City require an earlier issuance.



APRIL	MAY	JUNE	JUNE
Preliminary planning and procedures Planning meeting with the City Commission	Hybrid fieldwork for auditing financial statements	Shareholder and quality control review Exit meeting with Management	Presentation to the City Commission

COST PROPOSAL

PROPOSED FEES

RGCO's proposed fee for the audit of the City as follows:

	2026	2027	2028	2029	2030
Audit of the Financial Statements	$ 54,000	$ 54,000	$ 56,500	$ 56,500	$ 60,000
Single Audit - per major program	$ 4,500	$ 4,500	$ 5,000	$ 5,000	$ 5,500
ACFR Preparation	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000

The proposed fee structure **is all inclusive** and includes all travel and out-of-pocket expenses. The proposed fee is based on discounted hourly rates and anticipated cooperation from the City personnel and the assumption that **unexpected** circumstances will not be encountered. If such circumstances are encountered, RGCO will immediately notify management. Should the City change the scope of the audit by adding new entities, significant programs, or the legal/organization structure, then our fee will need to be addressed at that time.

Our policy on cost overruns is to adhere to the quoted fee. If any unanticipated events occur that cannot be controlled by RGCO, such as a change of client's accounting personnel, accounting systems, legal, corporate restructuring, etc., then a revised fee may be proposed based on the circumstances. A revised fee would be discussed with management before any additional work is started.

Our above proposed fee structure is the most cost effective to the City when combined with the prior governmental experience of RGCO and its staff. Transition time would be minimal due to our prior experience in auditing governmental agencies with similar funding structures and operations. Therefore, the City's staff would be available to continue with normal day-to-day functions, maintaining their productivity and realizing a direct time savings.

BILLING RATES

RGCO's billing rates for classes of professional personnel are as follows:

SENIOR SHAREHOLDER / FIRM ADMINISTRATOR	$525
SHAREHOLDER / ACCOUNT ADMINISTRATOR	$475
ENGAGEMENT MANAGER	$300
SENIOR AUDITOR	$215
STAFF AUDITOR	$160
ADMINISTRATIVE PERSONNEL	$150

RGCO encourages its clients to frequently communicate to us about significant events or transactions throughout the year and provide us with periodic interim financial statements. As such, it is our philosophy that minor advice and counsel throughout the year should not be billed. However, extensive advice or research would be billed at our standard billing rates. We will discuss with you our anticipated costs prior to commencing any such work.

ATTACHMENTS

VI. PUBLIC ENTITY CRIMINAL AFFIDAVIT

SWORN STATEMENT – PUBLIC ENTITY CRIMES

PURSUANT TO § 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

by: Julie A. Davis, CPA, Shareholder
(Print individual's name and title)

for: Rivero, Gordimer & Company, P.A.
(Print name of entity submitting sworn statement)

at: 201 N. Franklin St., Ste. 2200, Tampa, Florida 33602
(Business address)

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

59-3040705
(FEIN)

or, if the entity has no FEIN, include the Social Security Number:

(SSN)

by the individual signing this sworn statement:

(Signature)

2. I understand that a "public entity crime" as defined in § 287.133 (1)(g), Fla. Stat., 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 proposal 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 § 287.133 (1)(b), Fla. Stat., 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 § 287.133 (1)(a), Fla. Stat., 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 Section 287.133 (1)(e), Fla. Stat., 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 proposals or applies to proposal on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

☐ The entity submitting this sworn statement or one (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.

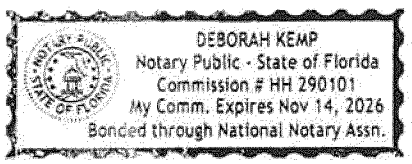
☐ The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent 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 TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of ☑ physical presence or ☐ online notarization**, this 19th day of August, 2026, by Julie A. Davis, who is personally known to me or has produced _____ as identification.

(SEAL)



Deborah Kemp
Notary Public – State of Florida

Deborah Kemp
(Print, Type, Stamp, or Commissioned Name of Notary Public)

VII. NON-COLLUSION AFFADAVIT

STATE OF Florida
COUNTY OF Hillsborough

I state that I Julie A. Davis of Rivero, Gordimer & Company, P.A.
(Name and Title) (Name of Firm)
am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.

2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider, Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.

3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher that the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.

4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Rivero, Gordimer & Company, P.A. its affiliates, subsidiaries, officers, director, and employees (Name of Firm) are not currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by the State of Florida for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Name of Organization: Rivero, Gordimer & Company, P.A.

Signed By: Julie A. Davis

Print Name: Julie A. Davis

The foregoing instrument was sworn to (or affirmed), subscribed, and acknowledged before me **by means of** ☑ **physical presence or** ☐ **online notarization**, this 19th day of August, 2026, by Julie A. Davis, who is personally known to me or has produced _____ as identification.

(SEAL)

Deborah Kemp
Notary Public – State of Florida

DEBORAH KEMP
Notary Public - State of Florida
Commission # HH 290101
My Comm. Expires Nov 14, 2026
Bonded through National Notary Assn.

Deborah Kemp
(Print, Type, Stamp, or Commissioned Name of Notary Public)

THANK YOU!

Rivero, Gordimer & Company

Accounting • Audit and Assurance • Valuation & Advisory • Tax