



South Florida Water Management District

AUDIT & FINANCE COMMITTEE AGENDA

June 9, 2022

12:00 PM

District Headquarters - B-1 Auditorium
3301 Gun Club Road
West Palm Beach, FL 33406

FINAL

Committee Members:
Jay Steinle, Chairman
Cheryl Meads
Jacqui Thurlow-Lippisch

1. Call to Order - Jay Steinle, Chairman
2. Approval of the Minutes for the March 10, 2022 Meeting
3. Summary of Investments as of April 30, 2022 - Lucie Weinberg, Treasurer
4. Inspector General Audit Reports - Tim Beirnes, Inspector General
 - Report on Monitoring of Construction Change Orders
5. Discussion Regarding Annual Independent Financial Audit Contract - Tim Beirnes, Inspector General
6. Public Comment
7. Adjourn

Draft presentations and backup documents:

Agenda Item Background:

[03 Weinberg Presentation](#)

[03 Weinberg Backup Document](#)

[04 Beirnes Presentation](#)

[05 Beirnes Presentation](#)

[05 Beirnes Audit Contract Backup Document](#)

MEMORANDUM

TO: Governing Board Members
FROM: , Office of Communications & Public Engagement
DATE: June 9, 2022

SUBJECT:
Draft presentations and backup documents:

Agenda Item Background:

Core Mission and Strategic Priorities:

Funding Source:

Staff Contact and/or Presenter:

ATTACHMENTS:

[03 Weinberg Presentation](#)

[03 Weinberg Backup Document](#)

[04 Beirnes Presentation](#)

[05 Beirnes Presentation](#)

[05 Beirnes Audit Contract Backup Document](#)



Investment Portfolio as of April 30, 2022

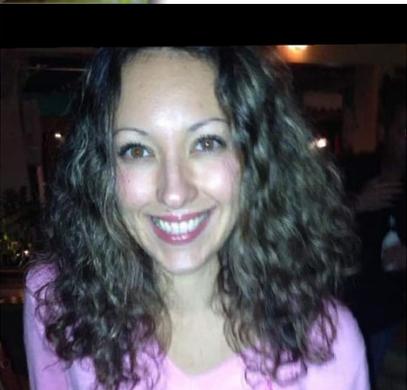
Audit and Finance Committee Meeting

June 9, 2022

Lucie Weinberg

Treasurer

Administrative Services Division



Market Environment

- The Fed increased rates by 50 bp's to 0.75%-1.00% in May.
- The FOMC anticipates ongoing increases will be appropriate in future
- Fed policy is to combat inflation at the expense of growth
- Investor cash balances were at highest levels since 911 (i.e. investors sitting on sidelines)
- GDP growth expectations remain weak as investor expectations for a strong economy remain low
- Potential of slowdown in hiring/ compressing wages and less disposable income
- Supply/demand imbalances continue, and inflation pressures remain elevated
- Additionally, consumers will continue to see inflation surge regarding food, gasoline and rental costs amidst geopolitical tensions
- The 5-year Treasury (where we invest) is at 3% vs 1.62% in January 2022.

Investment Strategy

- **As rates continue to increase, we will invest using dollar cost averaging method, thus taking advantage of the rising yield curve.**
- **\$94M in operating account down from \$184M in January**
- **The operating account is down to 17% from 29% in January.**
- **US Agency Securities are at 25% from 16% in January**
- **Mortgage-Backed Securities are at 40% from 38% in January**
- **Yield on Cash & Investments is at 1.2% vs .89% in January**
- **Interest earnings through April 30th are at \$2.8M and on track to earn our estimate of \$4M (this is a conservative estimate)**

Key Interest Rates

Investment Type	January 31, 2022	April 30, 2022
Federal Reserve Funds	0.00%-0.25%	0.00%-0.25%
3-Month T Bill	0.22%	0.85%
3-Month Libor	0.25382%	1.10147%
2-Year Treasury	1.18%	2.70%
5-Year Treasury	1.62%	2.92%
State Pool	0.14%	0.45%

FY2022 Through April 30, 2022

- **\$2.8M Investment Earnings**
- **1.56% Book Yield (Investments Only)**
- **2.93% Market Yield (based on 3-31 market pricing)**
- **0.50% Yield (Cash & Cash Equivalents)**
- **1.2% Yield (Cash & Investments)**
- **\$197M Cash & Cash Equivalents Balance**
- **\$363M Investment Balance**
- **65% Invested***
- **35% Cash & Cash Equivalents***

*See breakdown on next slide

Current Portfolio Breakdown \$560 Million

	PAR VALUE (million)	CURRENT YIELD	% PORTFOLIO
Cash & Cash Equivalents/Short Term Cash (35%)			
Operating Account	\$93.7	0.10%	16.74%
Federated MM* Money Market	\$32.6	0.36%	5.82%
Florida Prime (SBA*) *State Board of Administration	\$30.9	0.45%	5.52%
Bond Fund (FLGIT*) *Florida Local Government Investment Trust	\$40.0	1.58%	7.15%
Invested/Long-Term Investments (65%)			
U.S. Agencies	\$138.5	1.27%	24.72%
MBS* *Mortgage Backed Securities	\$224.4	1.74%	40.00%

Benchmark Comparisons March 31, 2022

Cash & Cash Equivalents/Short Term Cash

<u>Entity</u>	<u>SFWMD</u>
SFWMD Book Yield	0.50%
S&P LGIP Index	0.10%

Invested/Long-Term Investments

<u>Entity</u>	<u>Yield</u>	<u>Duration</u>
SFWMD Yield	1.56%	4.64
1-3 Year Treasury Index	2.18%	1.80
Southwest Florida Water Management District	0.69%	1.47
St. Johns River Water Management District	0.81%	2.56
<i>*Lower cash yield due to operating account "cash drag" at .10% yield</i>		



Discussion





**FY 2022
Portfolio Management
Portfolio Summary
April 30, 2022**

So Florida Water Mgmt District
3301 Gun Club Road
West Palm Beach, West Palm
(561)682-6819

Investments	Par Value	Market Value	Book Value	% of Portfolio	YTM 360 Equiv.	YTM
Money Market Funds	32,567,225.15	32,567,225.15	32,567,225.15	5.82	0.355	0.360
Short Term Bond Fund - FLGIT	40,000,000.00	46,462,614.41	40,000,000.00	7.15	1.559	1.581
Local Govt. Investment Pool- SBA	30,885,521.85	30,885,521.85	30,885,521.85	5.52	0.444	0.450
District Operating Account	93,665,116.81	93,665,116.81	93,665,116.81	16.74	0.099	0.100
U.S. Agency Securities	138,472,222.22	138,050,176.86	138,329,232.83	24.72	1.253	1.270
Mortgage Backed Securities	224,360,517.52	226,016,586.41	224,177,770.36	40.06	1.714	1.738
	559,950,603.55	567,647,241.49	559,624,867.00	100.00%	1.169	1.186

Total Earnings	April 30 Month Ending
Current Year	539,343.34
Average Daily Balance	587,717,585.63
Effective Rate of Return	1.12%

Lucie Weinberg, Treasurer

Reporting period 04/01/2022-04/30/2022

Run Date: 05/30/2022 - 16:18

No fiscal year history available

Portfolio SFWD
AP
PM (PRF_PM1) 7.3.0
Report Ver. 7.3.6.1



Monitoring Review of Construction Change Orders Project #22-12

**Tim Beirnes, Inspector General
Audit and Finance Committee
June 9, 2022**

Review Objectives

- **Review Period – October 1, 2021 through March 18, 2022**
- **Reviewed projects that were open between FY2020 through present**
- **Assessed whether change orders negotiated during the Review Period were negotiated in accordance with contract terms and conditions.**
- **Verified cumulative change order amounts as a percentage of original contract amounts.**
- **Compared change order average such to industry benchmarks.**

Review Scope

- 20 change orders were executed during the Review Period for a total of \$2,588,195.
- We examined for of the 20 change orders totaling \$1,432,631 (55% of total dollar amount).

Review Results

- All 4 change orders were accurately input into eBuilder, authorized appropriately, and accurately calculated.
- The current change order average percentage for the Review Period is calculated at 13%, with all contracts considered, and 4% with 6 outlying contracts removed.
- Percentage within industry standard range of approximately 8-14%, even including outliers and compares favorably when excluding outliers.



Independent Financial Audits Contract Information

Tim Beirnes
Inspector General
Audit and Finance Committee
June 9, 2022



Firms Contacted



- **Cherry Bekaert, LLP**
- **Carr, Riggs & Ingram, LLC (CRI)**
- **Moore, Stephens & Lovelace (MSL)**
- **Grant Thornton, LLP**
- **Marcum, LLP**
- **James Moore & Co.**



Firms Reponses



Firm	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Total
Carr, Riggs & Ingram, LLC (CRI)	\$ 160,000	\$ 160,000	\$ 160,000	\$ 168,000	\$ 168,000	\$ 816,000
Moore, Stephens & Lovelace (MSL)	\$ 125,000	\$ 125,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 635,000
James Moore & Co. *	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 750,000
Cherry Bekaert, LLP	No Response					
Grant Thornton, LLP	No Response					
Marcum, LLP	No Response					
RSM (Current Contract Options)	\$ 160,000	\$ 160,000	No Further Contract Options			

Compared to RSM 2 Yr Options	Yr 1	Yr 2	Total	# Offices	Nearest Office
Carr, Riggs & Ingram, LLC (CRI)	\$ 160,000	\$ 160,000	\$ 320,000	72	PB Gardens
Moore, Stephens & Lovelace (MSL)	\$ 125,000	\$ 125,000	\$ 250,000	4	Ft. Lauderdale
James Moore & Co.*	\$ 140,000	\$ 145,000	\$ 285,000	5	DeLand
RSM (Current Contract Options)	\$ 160,000	\$ 160,000	\$ 320,000	800	WPB

* JM&C is the Auditor for 3 of the other water management districts – SWFWMD, SJWMD & NWWMD

Alternative Actions



- **Exercise the two-year renewal option with RSM**
- **Execute new contract with one of the three firms.**
(For this alternative Recommend Carr, Riggs & Ingram as the most qualified)
- **Exercise the two-year renewal option with RSM and solicit a new Request for Proposal in 2 years for those audit firms that wish to respond.**

Professional Services Proposal for South Florida Water Management District



May 9, 2022

Proposer

Carr, Riggs & Ingram CPAs and Advisors
3300 PGA Blvd #700
Palm Beach Gardens, FL 33410
Phone: 561.427.0300
Fax: 561.427.0301

Submitted by

Christine Noll-Rhan
Engagement Partner
cnollrhan@CRIcpa.com



LETTER OF TRANSMITTAL



Dear Ladies & Gentlemen:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to South Florida Water Management District. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing them a competitive advantage.

Investment in You. We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

Dedicated Team. CRI’s team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

Active Partner Participation. Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business’ needs and industry. Our hands-on, working partners “show up” to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

Simplified Solutions. While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRIinnovate embraces agility and invention.

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. With our many professionals to draw upon, you can be assured that CRI has the necessary resources both in personnel and technical expertise to meet or exceed your timing expectations for the completion of the audit. Again, we appreciate your consideration.

Sincerely,

Christine Noll-Rhan
Engagement Partner
Carr, Riggs & Ingram, LLC

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YOUR SOLUTION TEAM



Christine E. Noll-Rhan, CPA

Engagement Partner

cnollrhan@CRlcpa.com



Representative Clients

- City of Melbourne, Florida
- City of Fellsmere, Florida
- City of Okeechobee, Florida
- City of Satellite Beach, Florida
- Space Florida
- Town of Indialantic, Florida
- Sebastian Inlet Tax District
- Town of Orchid, Florida
- Indian River Mosquito Control District
- City of Port St. Lucie, Florida
- City of Rockledge, Florida
- Melbourne-Tillman Water Control District
- St. John's Improvement District
- Town of Sewall's Point, Florida
- Eastern Florida State College Foundation
- Town of Indian River Shores, Florida
- Town of Lake Clarke Shores, Florida

Internal Audit Engagement

- Brevard County, Florida

Consulting Engagement

- Bradford County, Florida
- Orange City, Florida
- City of Indian Harbour Beach, Florida
- City of Coral Springs, Florida

Experience

Christine is a certified public accountant and has 14 years of governmental audit experience. Christine works primarily with governmental and not-for-profit entities as well as on employee benefit plans. Christine is currently the audit partner for 12 governmental entities and an engagement quality control partner for over 10 governmental entities.

Christine works with governmental entities to create and improve their audited financial statements. She has hands-on experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Her clients will tell you she is extremely organized and focuses on completing the audit in an efficient and timely manner.

Christine has been involved as a manager or partner on audits of Florida government entities for over 5 years. She has extensive experience in auditing governmental entities, special districts, and is a speaker at FGFOA conferences.

Education, Licenses & Certifications

- BS, Accounting, Penn State University, 2005
- Masters, Accounting, Florida Atlantic University, 2009
- Certified Public Accountant - registered and licensed in Florida, 2008
- Advanced Single Audit Certificate (AICPA)
- Not-for-Profit 1 Certificate (AICPA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Brevard Schools Foundation, Treasurer



YOUR SOLUTION TEAM

Lindsay Aviles, CPA Engagement Quality Control Partner

laviles@CRlcpa.com



Representative Clients

- City of Indian Harbour Beach, Florida's Municipal Police Officers Retirement Fund
- City of Daytona Beach, Florida
- City of Palm Bay, Florida
- City of Okeechobee, Florida
- City of West Melbourne, Florida
- City of Fellsmere, Florida
- Town of Indian River Shores, Florida
- Melbourne-Tillman Water Control District
- Town of Orchid, Florida
- Orlando Airport
- St. John's Improvement District
- City of Cocoa Beach, Florida
- Sebastian Inlet Tax District

Experience

Lindsay has over 12 years of public accounting experience in the governmental audit arena. As part of the Carr, Riggs & Ingram audit team, Lindsay has enjoyed providing auditing services to government entities, employee benefit plans and not-for-profits. Prior to joining Carr, Riggs & Ingram in 2014, Lindsay was also an external auditor. Lindsay prepares or reviews at least 8 governmental financial statements annually. She attends government accounting conferences and employee benefit plan continuing education courses in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls.

Lindsay has experience auditing governmental entities including several special districts. Lindsay has been a presenter on the new GASB 87 leasing standard.

Education, Licenses & Certifications

- BS, Accounting, University of Central Florida
- Certified Public Accountant
- Masters, Accounting, Liberty University

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- United Way of Brevard Finance Committee Member

YOUR SOLUTION TEAM



T.J. Leahy, CPA

Relationship Partner

tleahy@CRLcpa.com



Representative Clients

- City of Port St. Lucie, Florida
- City of Stuart, Florida
- Town of Ocean Breeze, Florida
- Martin County Property Appraiser, Stuart, Florida
- Martin County Clerk of the Circuit Court, Stuart, Florida
- Martin County Board of County Commissioners, Stuart, Florida
- St. Lucie County, Florida
- St. Lucie County Property Appraiser, Fort Pierce, Florida
- Children's Services Council of Martin County, Stuart, Florida
- Early Learning Coalition of Indian River, Martin & Okeechobee Counties, Inc Stuart, Florida
- Town of Lake Clarke Shores, Florida
- Town of Sewall's Point, Florida

Experience

T.J. has more than 25 years of accounting and auditing experience. He provides a variety of services – including financial statement audits, reviews and compilations; financial statement preparation; agreed-upon procedures, internal controls, and business consulting. He works with clients in the nonprofit (including private clubs), manufacturing and distribution, construction, hospitality, and government sectors.

T.J. is a member of the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and the Club Tax Network. T.J. is also a speaker at the firm's annual continuing education series, serves as a member of the firm's quality control committee, serves as a member of the firm's private company client acceptance committee, and serves as a member of the firm's internal inspection team.

Education, Licenses & Certifications

- B.S. in Accounting, Florida Southern College
- M.P.A., Barry University
- Certified Public Accountant, licensed to practice in Florida

Professional Affiliations

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Club Tax Network

YOUR SOLUTION TEAM



Patrick Smith, CPA

Audit Senior Manager

patrick.smith@CRlcpa.com



Representative Clients

- Manatee County, Florida
- Sarasota County, Florida
- Martin County, Florida
- Miami Dade County, Florida
- City of Tampa, Florida
- South Florida Water Management District
- Brevard County Schools
- Broward County Schools
- Palm Beach County Schools
- Lynn University
- University of Miami

Experience

Patrick is an audit senior manager with over fifteen years of experience. He executes the day-to-day activities of the audit engagements for his various governmental and nonprofit clients, specifically those subject to federal and state single audit acts. Patrick also interacts with the clients in a manner to help ensure the information flow from the client to the audit team is efficient, serving as a liaison between his clients and his managers/partners. His experience provides him with the ability to meet challenging client requirements and to provide services while processing strong communication, interpersonal, analytical, and research abilities.

Education, Licenses & Certifications

- Bachelor of Business Administration, Accounting - Florida Atlantic University
- Certified Public Accountant (CPA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Alabama Society of Certified Public Accountants (ASCPA)
- Government Finance Officers Association (GFOA)



YOUR SOLUTION TEAM

David Knowlton, CPA, CITP, CISA, CSXP, CISSP

Audit Senior Manager/IT Specialist

dknowlton@CRlcpa.com



Representative Clients

- City of Daytona Beach, Florida
- City of Daytona Beach Shores, Florida
- City of Melbourne, Florida
- City of New Smyrna Beach, Florida
- City of Satellite Beach, Florida
- City of Cocoa Beach, Florida
- Space Florida
- Town of Indialantic, Florida
- Town of Indian River Shores, Florida
- Town of Melbourne Beach, Florida
- Titusville-Cocoa Airport Authority
- Indian River Mosquito Control District
- Town of Lake Clarke Shores, Florida
- City of Port St. Lucie, Florida

Internal Audit Engagements

- Brevard County, Florida

Experience

David has over 6 years of public accounting experience, and over 10 years industry experience working in retail management. David's experience allows him to couple a real world business perspective with the knowledge and experience of a CPA to provide solutions, which not only help maintain compliance but can also provide tangible business results.

David specializes in financial audits and evaluation of information technology focusing on not-for-profits and governments. David is a Florida CPA, and holds numerous certificates over various aspects of information technology including auditing and security. David graduated from the University of Central Florida with both a Bachelor's and Master's degree in Accounting. David is also the board treasurer for 211 Brevard.

Education, Licenses & Certifications

- BSBA, Accounting, University of Central Florida, 2013
- MS, Accounting, University of Central Florida, 2014
- Certified Public Accountant (CPA), Florida
- Certified IT Professional (CITP), AICPA
- Certified Information Systems Auditor (CISA), ISACA
- Cybersecurity Practitioner (CSXP), ISACA
- Certified Information Systems Security Professional (CISSP), ISC2

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Information Systems Audit and Control Association (ISACA)
- ISACA Central Florida Chapter
- International Information System Security Certification (ISC2)

YOUR SOLUTION TEAM



Kayla Spellman, CPA

Single Audit Manager

kspellman@CRICpa.com



Representative Clients

- Brevard County
- City of Tarpon Springs
- City of Melbourne, Florida
- City of Daytona Beach, Florida
- City of Fellsmere, Florida
- Melbourne-Tillman Water Control District
- City of Port St Lucie, Florida
- Titusville Cocoa Airport Authority
- City of Maitland, Florida
- City of Clearwater, Florida
- Center for Advancement of Science in Space
- Space Florida
- Sebastian Inlet Tax District
- Brevard Homeless Coalition
- City of Rockledge, Florida
- Brevard Health Alliance
- City of Fort Lauderdale, Florida

Experience

Kayla has over a decade of proven skills and experience in audit and consulting. Kayla is a single audit specialist and specializes in grant compliance with federal and state regulations for government and not-for-profit entities. She is very knowledgeable with internal controls and assists clients with best practices. Kayla works on at least 9 single audits annually. Kayla will be in charge of overseeing the single audit and ensuring it's timely completion.

Education, Licenses & Certifications

- MS, Decision Information Science, University of Florida
- MAcc, University of Florida
- BBA, Accounting, University of North Florida
- Certified Public Accountant in Florida

Professional Affiliations

- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Advanced Single Audit Certificate, AICPA



FIRM EXPERIENCE

FIRM SIZE & RESOURCES

CRI is one of the fastest growing public accounting firms in the United States with over 1,900 professionals, more than 800 of whom are CPAs. Firm-wide, we have been performing government audit services since 1997 and are proud of our more than 710 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

FOUNDED IN 1997 • **10 STATES**  • **25+ MARKETS**



1900+
PROFESSIONALS



300+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:
CLIENT SERVICE.
RESPECT.
INTEGRITY.



SERVICES

- Accounting & Auditing
- Advisory
- Business Support & Transactions
- Business Tax
- Employee Benefit Plans
- Governance, Risk & Assurance
- Individual Tax & Planning
- IT Audits & Assurance

INDUSTRY EXPERTISE

- Captive Insurance
- Construction
- Financial Institutions
- Governments
- Healthcare
- Institutional Real Estate
- Insurance
- Manufacturing & Distribution
- Nonprofits

CRI FAMILY OF COMPANIES

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Solutions Group
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust



CRI'S GOVERNMENTAL EXPERTISE

Audit and Consulting Services for

500+ governmental entities with annual revenues totaling **\$26 Billion**



150+ single audits performed annually with federal expenditures up to **\$1+ Billion** and with total expenditures of **\$4.78 Billion**

Consulting and other agreed upon procedures engagements for **120+** government entities



Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction



Member of AICPA's Government Audit Quality Center



Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:



80+ School Districts
\$1.1 Billion



110+ Municipalities/Counties
\$4.8 Billion



115+ Agencies/Authorities
\$9.7 Billion

FIRM EXPERIENCE



Below we have listed some of the recent Florida governmental entities served by CRI. CRI's Florida offices assist with over 20 Annual Comprehensive Financial Reports ("ACFR") each year and perform over 60 single audits annually.

CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
County Government Clients						
Alachua County, Florida	31	\$270M				X
Baker County, Florida	37	\$29M	X	X		
Bay County, Florida	31	\$199M	X	X	X	
Bradford County, Florida	11	\$25M				X
Brevard County, Florida	38	\$505M				X
Calhoun County, Florida	33	\$25M	X	X		
Dixie County, Florida	30	\$18M	X	X		
Clay County, Florida	64	\$130M	X	X	X	
Duval County/City of Jacksonville, Florida	51	\$1.8B	X	X	X	
Flagler County, Florida	61	\$186M	X	X	X	
Gilchrist County, Florida	31	\$16M	X	X		
Holmes County, Florida	18	\$16M	X	X		X
Jackson County, Florida	60	\$40M	X	X		
Jefferson County, Florida	12	\$25M	X	X		
Levy County, Florida	39	\$41M	X	X		
Manatee County, Florida	45	\$682M	X	X	X	

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Martin County, Florida	52	\$398M				X
Pasco County, Florida	87	\$762M	X	X	X	
Putnam County, Florida	52	\$87M	X	X	X	
Sarasota County, Florida	210	\$839M	X	X	X	
St. Johns County, Florida	99	\$293M	X	X	X	
Sumter County, Florida	44	\$102M	X	X		
Walton County, Florida	41	\$110M	X	X	X	X
Washington County, Florida	92	\$27M	X	X		
Municipal Government Clients						
City of Blountstown, Florida	7	\$8.5M	X	X		
City of Callaway, Florida	6	\$13M	X	X	X	
City of Chiefland, Florida	4	\$4M	X	X		
City of Cocoa Beach, Florida	6	\$34M	X	X	X	
City of Cross City, Florida	2	\$2M	X	X		
City of Daytona Beach, Florida	67	\$93M	X	X	X	
City of Daytona Beach Shores, Florida	6	\$17M	X			
City of Destin, Florida	6	\$13M	X	X	X	
City of Fanning Springs, Florida	2	\$4M	X	X		
City of Fellsmere, Florida	18	\$5M	X	X		

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
City of Fort Lauderdale, Florida	35	\$688M				X
City of Green Cove Springs, Florida	6	\$130M	X	X	X	
City of Groveland, Florida	4	\$26M	X			
City of Gulfport, Florida	14	\$17M	X		X	
City of Jacksonville/Duval County, Florida	51	\$1.8B	X	X	X	
City of Maitland, Florida	16	\$40M	X		X	
City of Marianna, Florida	6	\$29M	X	X		
City of Melbourne, Florida/Melbourne Airport Authority, Florida	24	\$159M	X	X	X	
City of Mount Dora, Florida	17	\$17M				X
City of New Port Richey, Florida	10	\$40M	X	X	X	
City of Okeechobee, Florida	6	\$6M	X			
City of Palatka, Florida	10	\$18M	X	X	X	
City of Panama City Beach, Florida	11	\$73M	X			
City of Port St. Lucie, Florida	43	\$350M	X	X	X	
City of Rockledge, Florida	8	\$26M	X			
City of Satellite Beach, Florida	9	\$11M	X	X	X	
City of St. Augustine Beach, Florida	4	\$13M	X	X		

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
City of Tallahassee, Florida	39	\$678M	X	X	X	
City of Treasure Island, Florida	9	\$15M	X		X	X
City of Webster, Florida	4	\$1M	X	X		
City of West Melbourne, Florida	7	\$20M	X		X	
City of Wildwood, Florida	5	\$10M	X	X		
City of Yankeetown, Florida	2	\$750K	X	X		
Town of Alford, Florida	2	\$516K	X	X		
Town of Altha, Florida	3	\$977K	X	X		
Town of Callahan, Florida	2	\$1M	X	X		
Town of Cross City, Florida	2	\$2M	X	X		
Town of Greenwood, Florida	2	\$555K	X	X		
Town of Hastings, Florida	2	\$1M	X	X		
Town of Howey-in-the-Hills, Florida	9	\$2M	X	X		
Town of Indialantic, Florida	6	\$3M	X			
Town of Indian River Shores, Florida	9	\$7M	X			
Town of Inglis, Florida	3	\$2M	X	X		
Town of Lake Clarke Shores, Florida	4	\$7M	X			
Town of Longboat Key, Florida	32	\$24M	X	X	X	

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Town of Orchid, Florida	1	\$1M	X			X
Town of Welaka, Florida	2	\$2M	X	X		
School District Clients						
Broward County Schools, Florida (Internal Audit)	N/A	\$3.9B				X
Calhoun County School Board, Florida	6	\$663K	X	X		
Florida Virtual School, Florida	13	\$121M	X	X		
Manatee County School Board (I/A), Florida	N/A	\$820M				X
Monroe County Public Schools, Florida (Internal Accounts)	1	\$3M	X			
Orange County Public Schools, Florida (Internal Accounts)	1	\$43M	X			
Okaloosa County District School Board, Florida	20	\$269M	X	X		
Osceola County School District	N/A	N/A				X
St. Johns County Public Schools, Florida	20	\$11M	X			
Pinellas County School District School Board, Florida	20	\$1,098M	X	X		
Pasco County School District School Board, Florida	20	\$743M	X	X		
Polk County School District, Florida	N/A	N/A				X

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Santa Rosa County School District School Board, Florida	N/A	N/A				X
Seminole County School District, Florida	N/A	N/A				X
St. Lucie County School District, Florida (Internal Accounts)	1	\$7M	X			X
Walton County School Board, Florida	9	\$2M				X
Volusia County School District, Florida (Internal Accounts)	1	\$6M	X			
Other Government Clients						
Citizens Property Insurance Corporation	1	\$2B	X			
Destin Fire Control District, Florida	2	\$6M	X			
Florida Prepaid College Board, Florida	4	\$40M	X			X
Florida State Fair Authority, Florida	1	\$17M	X			
Florida State University School, Inc., Florida	4	\$14M	X			
Indian River Mosquito Control District	4	\$4M	X			
Lakewood Ranch Stewardship District, Florida	3	\$33M	X			

FIRM EXPERIENCE



CRI's Governmental Clients in the State of Florida						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Melbourne-Tillman Water Control District, Florida	1	\$2M	X			
Mid Bay Bridge Authority, Florida	1	\$18M	X			
Miami-Dade Airport Department, Florida	N/A	N/A	X			
Sebastian Inlet District Council, Florida	1	\$2M	X			
Space Florida, Florida	1	\$26M	X	X		
St. Augustine - St. Johns City Airport Authority, Florida	1	\$3M	X	X		
St. Johns County Housing Finance Authority, Florida	1	\$2M	X			
St. Johns County Industrial Dev. Authority, Florida	1	\$100K	X			
St Johns Improvement District, Florida	1	\$3M	X			
Trailer Estates Fire Control District, Florida	1	\$100K	X			
VISIT Florida, Florida	1	\$90M	X	X		X



Governmental and single audit engagements were covered in our last peer review report.



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, 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.

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FIRM EXPERIENCE



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 3, 2019



CARRR-2 OP ID: JR



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/09/2022

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 Whittaker-Warren Insurance P.O. Box 311283 Enterprise, AL 36331 Forrest J. Warren	CONTACT NAME: Forrest J. Warren		
	PHONE (A/C, No, Ext): 334-347-2631	FAX (A/C, No): 334-393-2345	
E-MAIL ADDRESS: Jennifer@whittakerwarren.com			
INSURER(S) AFFORDING COVERAGE		NAIC #	
INSURED Carr, Riggs, & Ingram, LLC 901 Boll Weevil Cir, Suite 900 Enterprise, AL 36330	INSURER A: Continental Casualty Company		20443
	INSURER B: American Casualty Company of		20427
	INSURER C: Continental Insurance Company		35289
	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 INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	X	X	6045711126	01/07/2022	01/07/2023	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COM/PO/AGG \$ 2,000,000
							Emp Ben. \$ 1,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS			6045711112	01/07/2022	01/07/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10000			6045711143	01/07/2022	01/07/2023	EACH OCCURRENCE \$ 20,000,000
							AGGREGATE \$ 20,000,000
							\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	6045689709	12/31/2021	12/31/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000



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

Certificate holder is additional insured with regard to general liability where required by written contract (per form # CNA74879XX). Policy includes a waiver of subrogation in favor of the certificate holder where required by written contract (per form # CNA74879XX)

CERTIFICATE HOLDER	CANCELLATION
<p style="text-align: right;">SOUTHFL</p> <p>South Florida Water Management District 3301 Gun Club Road West Palm Beach, FL 33406</p>	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <hr/> <p>AUTHORIZED REPRESENTATIVE</p> <p><i>Tom J. Wann</i></p>

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BONDING STATEMENT

Bonding is not relevant to our industry, therefore not applicable.

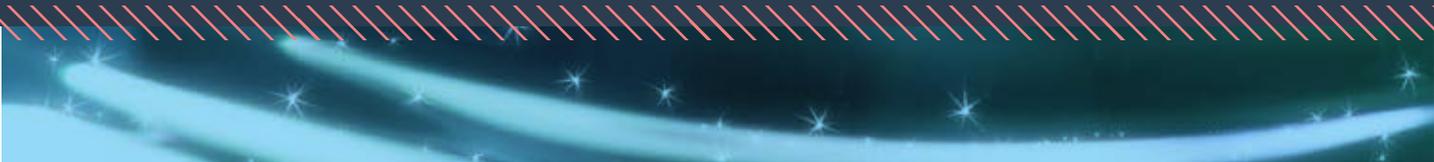


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Transmittal Letter

May 10, 2022

Ms. Johanna M. Labrada, CPPB, FCCM, FCCN
Procurement Bureau Chief
Auditor Selection Committee
South Florida Water Management District
3301 Gun Club Road
West Palm Beach, FL 33406



Dear Ms. Labrada and Auditor Selection Committee:

Thank you for the opportunity to provide clarification of our previously submitted pricing proposal to provide audit services to the South Florida Water Management District (District) for fiscal years ending September 30, 2022 through 2026. This proposal also provides additional information as requested on May 6, 2022.

Helping others is truly what makes the world a better place. Our objective is to help the people who make the world a better place. We work alongside governmental organizations so they can focus on the important tasks at hand. We are James Moore, financial specialists, and our mission is to help you achieve yours.

Extensive Governmental Experience

Over the years we have served more than 100 local governments throughout the state of Florida, including **four of the five water management districts**:

- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District
- » Suwannee River Water Management District

James Moore established a Government Services Team comprised of individuals who work almost exclusively on these engagements. These team members are entrenched in the government industry, both in the services we provide to governmental entities throughout Florida and because of our industry associations. The team also regularly undergoes formal training and skill development focused on the needs of local governments. Our understanding of the requirements and operations of government entities means the highest quality of service for you.

The Technical Expertise You Need

Financial statements that are compliant with single audit requirements, guidelines from the Governmental Accounting Standards Board (GASB), and other standards instill public confidence in the District's finances and operations. A great deal of technical expertise is needed to ensure compliance with these standards, and the importance of this knowledge cannot be underestimated.

Members of your engagement team are well versed in the intricate requirements of state and federal single audits. They also monitor GASB pronouncements and have extensive experience helping our clients interpret and implement new standards as they are released. We consider this to be a standard part of our role as auditors and trusted business advisors.

Transmittal Letter

Transitioning to a New Perspective

For over 50 years, James Moore has successfully handled audit transitions on government engagements. This experience has allowed us to fine tune our transition approach, which will result in minimal disruption to your personnel and operations and a fresh look at your financial picture.

We enter each new engagement with the understanding that no two governmental organizations are the same—nor do they have the same financial process. A smooth transition is best accomplished when we understand the specific needs of our client. We'll take time to learn about your goals, the issues that cause frustration, and the key elements of your financial processes. We will use this information to create a framework that integrates with our audit process and allows us to seamlessly transition into the new role as your auditor.

Commitment to the District

As seasoned auditors of governmental entities, we know management and the Board of Governors expect the truth and hate surprises. Outside of the engagement, we will maintain communication throughout the year, keeping appropriate personnel informed about reporting changes affecting them. We also encourage you to call us with questions regarding the engagement or your day-to-day activities; James Moore is committed to serving you in a timely and responsive manner.

Our philosophy is simply stated—we believe our efforts should contribute to your success each year. We are confident our services and support will exceed your expectations and prove to be the best value for you.

Sincerely,

James Moore & Co., P.L.



James Halleran, CPA
Partner



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**AT YOUR SERVICE.
ALWAYS.**

1. Key Personnel

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be staffed by full-time accountants. All members have extensive experience serving related entities. The proposed engagement team is as follows, with their résumés on the subsequent pages.



1. Key Personnel

James Halleran, CPA Lead Partner

James has more than 25 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.



Engagement Responsibilities

James will have complete and final responsibility for the audit, from planning to presentation of the financial statements. He also is responsible for ensuring the highest quality of client service and technical competence.

Experience

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

Education & CPE

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Strategic Nonprofit Alliance Partnership (Partner-in-Charge - Volusia/Flagler Group)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

1. Key Personnel

James Halleran, CPA

Relevant Experience

Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chattahoochee
- » City of Chiefland
- » City of Crescent City
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Gainesville (special projects)
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lynn Haven
- » City of Midway
- » City of New Smyrna Beach
- » City of Newberry
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Astatula
- » Town of Havana
- » Town of Hilliard
- » Town of Interlachen
- » Town of Melbourne Beach
- » Town of Welaka

Counties

- » Baker County
- » Flagler County
- » Gilchrist County
- » Levy County
- » Union County
- » Wakulla County

Other Governmental Organizations

- » Bradford County Development Authority
- » Bridge Harbor Community Development District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Housing Finance Authority of Volusia County
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Southeast Volusia Area Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Suwannee River Water Management District
- » Villages of Avignon Community Development District
- » Volusia Council of Governments (VCOG)
- » West Volusia Area Advertising Authority
- » West Volusia Hospital Authority
- » Flagler County Education Direct-Support Organization, Inc.
- » Flagler County School District (Internal Accounts)
- » Gadsden County School District (Internal Accounts)
- » Nassau County School District (Internal Accounts)
- » Seminole County School District (Internal Accounts)
- » St. Johns School District (Internal Accounts)

Retirement/Pension

- » City of Holly Hill Pension Plan
- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan

1. Key Personnel

Zach Chalifour, CPA Quality Control Review Partner

Zach has over 15 years of experience serving government entities. As a result of his experience, he leads our Government Services Team and serves as an integral member of the firm's Accounting & Auditing Team.



Engagement Responsibilities

As the Quality Control Review Partner, Zach will perform the second partner review of the financial statements. He will be available for the entire engagement team for all aspects of the engagement.

Experience

Throughout his career with the firm, Zach's primary focus has been on rendering services for government entities with budgets ranging from \$1 million to nearly \$1 billion, including those that have received annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act of almost \$100 million.

The leader of our firm's Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards. He serves in a consulting capacity to assist entities and organizations prepare for their external audits and to prepare financial statements. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

Education & CPE

Zach received a Master of Accountancy and Bachelor of Business Administration with a Major in Accounting Information Systems from Stetson University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona, Class of XXXV
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Treasurer)

1. Key Personnel

Zach Chalifour, CPA

Relevant Experience

Municipalities

- » City of Bristol
- » City of Bunnell
- » City of Cape Canaveral
- » City of Carrabelle
- » City of Casselberry (special project)
- » City of Chattahoochee
- » City of Chiefland
- » City of Crescent City
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Lake City
- » City of Lake Helen
- » City of Lynn Haven
- » City of Madeira Beach
- » City of Marco Island (fraud investigation)
- » City of Melbourne (special project)
- » City of Mexico Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Winter Park
- » Town of Astatula
- » Town of Cross City
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Hilliard
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings
- » Town of Malabar
- » Town of Melbourne Beach
- » Town of Welaka
- » Town of Yankeetown

Counties

- » Baker County
- » Gilchrist County
- » Levy County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

Other Governmental Organizations

- » Big Bend Water Authority
- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Organization
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Housing Finance Authority of Volusia County
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Space Coast Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » St. Lucie West Services District
- » St. Johns River Water Management District
- » Volusia County Industrial Development Authority
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

Retirement/Pension

- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan

1. Key Personnel

Caitlan Walker, CPA Single Audit Director

Caitlan has more than 10 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities. As a result of her experience, she serves as a key member of the firm's Accounting and Auditing Team.



Engagement Responsibilities

As the Single Audit Director, Caitlan will be responsible for overseeing the single audit portion of the engagement.

Experience

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

Education & CPE

Caitlan graduated with her Master of Accountancy and graduated *cum laude* with her Bachelor of Science in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc.
- » Susan G. Komen Race for the Cure (Volunteer)
- » Beta Alpha Psi (Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

1. Key Personnel

Caitlan Walker, CPA

Relevant Experience

Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chiefland
- » City of DeLand
- » City of Edgewater
- » City of Holly Hill
- » City of Lake Helen
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of Starke
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Malabar
- » Town of Melbourne Beach

Counties

- » Baker County
- » Levy County
- » St. Johns County
- » Union County
- » Volusia County

Other Governmental Organizations

- » Bridge Harbor Community Development District
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Housing Finance Authority of Volusia County
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization

- » St. Johns River Water Management District
- » West Volusia Advertising Authority

Nonprofits

- » The Arc of Volusia, Inc.
- » CareerSource Flagler Volusia
- » Child and Family Connections, Inc.
- » Clay County Economic Development Corporation
- » College Arms Towers, Inc.
- » Community Legal Services of Mid-Florida, Inc.
- » Daytona Area Senior Services, Inc.
- » Daytona Beach Area Association of Realtors
- » DeEtte Holden Cummer Museum Foundation, Inc.
- » Early Learning Coalition of Flagler and Volusia Counties, Inc.
- » Economic Development Commission of the Florida's Space Coast
- » Friends of Families Foundation, Inc.
- » Head Start Child Development and Family Services, Inc.
- » The House Next Door, Inc.
- » Legal Advocacy Center of Central Florida, Inc.
- » Pinellas Opportunity Council, Inc.
- » River to Sea Transportation Planning Organization
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » Southeast Volusia Habitat for Humanity, Inc.
- » Volusia County Fair Association, Inc.
- » Volusia/Flagler County Coalition for the Homeless, Inc.
- » Volusia/Flagler Young Men's Christian Association, Inc.
- » Windward Behavioral Care, Inc.

Retirement/Pension

- » Legal Services in the Central Florida Region 403(b) Plan
- » Safe-Harbor 401(k) Profit-Sharing Plan for Rural Health Care Inc DBA Aza Health
- » Twin Oaks Juvenile Development Inc Safe Harbor
- » Volusia Transit Management, Inc. 401(k) Profit Sharing Plan and Trust
- » WJCT, Inc. Retirement Plan

1. Key Personnel

Brendan McKitrick, CPA, CISA

IT Audit Director

Brendan has nearly 15 years of experience in the accounting industry. As a CPA and CISA, Brendan works closely with organizations in a broad range of industries to provide a variety of IT-related audit services and financial statement audits.



Engagement Responsibilities

Brendan will perform IT assessments, risk assessments, IT general controls, and other technology-related services. He will participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports.

Experience

A Certified Information Systems Auditor, Brendan stays current on technology related audit standards and focuses his career on providing IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

As a Director, Brendan also is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

Education & CPE

Brendan received a Master of Science in Information Systems and Operations Management and a Bachelor of Science in Accounting from the University of Florida. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

1. Key Personnel

Brendan McKittrick, CPA

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of Chiefland
- » City of Crescent City
- » City of DeLand
- » City of Edgewater
- » City of Ft. Lauderdale
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lakeland
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Pete Beach
- » City of Starke
- » City of Tampa
- » City of Titusville
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings
- » Town of Pomona Park
- » Town of Welaka
- » Town of Yankeetown

Counties

- » Baker County
- » Gilchrist County
- » Levy County
- » Union County
- » Volusia County

Other Governmental Organizations

- » Big Bend Water Authority
- » Bradford County Development Authority
- » Cedar Key Water and Sewer District
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

Nonprofits

- » CPAmerica, Inc.
- » North Florida Botanical Society
- » Park of the Palms, Inc.
- » Suwannee Valley Community Coordinated Child Care
- » Transitional Living of North Central Florida

Higher Education

- » AutoNation Cure Bowl
- » California Polytechnic State University
- » California State University Dominguez Hills
- » California State University Sacramento
- » East Carolina University
- » Florida Atlantic University
- » Florida International University
- » Foundation for Florida Gateway College
- » Gator Boosters, Inc.
- » Georgia Tech Athletic Association, Inc.
- » Jacksonville University
- » Mississippi State University
- » NC State Wolfpack Club
- » Northern Illinois University
- » San Jose State University
- » Texas State University
- » The Bulldog Club, Inc.
- » University of Central Florida
- » University of Connecticut
- » University of Florida
- » University of Houston
- » University of Mississippi
- » University of New Hampshire
- » University of North Carolina Greensboro
- » University of North Carolina Wilmington
- » University of North Dakota
- » University of North Florida
- » University of North Texas
- » University of Notre Dame
- » University of South Florida
- » University of West Florida
- » West Virginia University

1. Key Personnel

Josh Van Zandt, CPA Manager

Josh has over five years of experience providing auditing, tax, and personalized accounting services to government entities, nonprofit organizations, and privately held businesses.



Engagement Responsibilities

Josh will be responsible for various aspects of the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

Experience

Josh has five years of professional accounting experience in both audit and tax capacities. At James Moore, he works on audit and attestation engagements primarily for the government and nonprofit industries. He also performs other assurance engagements in areas such as employee benefit plans and for-profit businesses.

Education & CPE

Josh earned a Master of Science in Accounting from Liberty University and a Bachelor of Arts in Accounting from Cedarville University. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Volusia Leagues of Cities
- » Volusia Young Professionals Group
- » Delta Mu Delta (Former Officer)

1. Key Personnel

Josh Van Zandt, CPA

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of Daytona Beach Shores
- » City of Edgewater
- » City of Green Cove Springs
- » City of Lake Helen
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of Starke
- » City of Titusville
- » Town of Malabar
- » Town of Melbourne Beach

Counties

- » Volusia County

Other Governmental Organizations

- » Seminole County School Board
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Halifax Health
- » Halifax Pension Plan
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District

Retirement/Pension

- » Cedar Cove Condominium Association
- » Daily Management Resorts (Grand Lake, LOVO, Villas)
- » Miller-Leaman, Inc.
- » P & S Paving
- » Pevonia International, LLC
- » Raydon Corporation
- » Seabring Marine Industries, Inc.

Nonprofits

- » CareerSource Flagler Volusia
- » CareerSource Heartland
- » CareerSource Research Coast
- » Daytona Beach Area Association of Realtors
- » Flagler Auditorium Governing Board
- » Flagler County Association of Realtors
- » Flagler County Education Direct Support Organization
- » Jeep Beach, Inc.
- » SMA Foundation
- » SMA Healthcare, Inc.

1. Key Personnel

Kevin Holbert, CPA Senior Accountant

Kevin has more than five years of experience in the accounting industry. His focus is on serving the needs of government entities, nonprofits, and higher education organizations.



Engagement Responsibilities

Kevin will assist in the planning and performance of fieldwork, as well as the preparation of the financial statements and reports.

Experience

Kevin provides assurance and accounting services to government entities, nonprofits, and higher education organizations. He has worked with many entities that receive substantial federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act.

Education & CPE

Kevin received a Bachelor of Business Administration from Stetson University. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Volusia League of Cities

1. Key Personnel

Kevin Holbert, CPA

Relevant Experience

Municipalities

- » City of Cape Canaveral
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lake Helen
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » Town of Astatula
- » Town of Interlachen
- » Town of Melbourne Beach
- » Town of Welaka

Counties

- » Baker County
- » Volusia County

Other Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Housing Finance Authority of Volusia County
- » Indian River Lagoon Council
- » Southeast Volusia Area Advertising Authority
- » Space Coast Transportation Planning Organization
- » **St. Johns River Water Management District**
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

Nonprofits

- » The Arc of Volusia, Inc.
- » CareerSource Treasure Coast
- » CDS Family & Behavioral Health Services
- » Church of Eleven22
- » Communities Connected for Kids, Inc.
- » Community Legal Services of Mid-Florida, Inc.
- » Daytona Beach Area Association of Realtors

- » DeEtte Holden Cummer Museum Foundation, Inc.
- » Early Learning Coalition of Flagler & Volusia Counties, Inc.
- » Economic Development of Florida's Space Coast
- » The House Next Door, Inc.
- » Legal Advocacy Center of Central Florida
- » Rural Health Care, Inc.
- » SMA Healthcare, Inc.
- » Suwannee Valley Community Coordinated Child Care
- » Trinity United Methodist Church
- » Volusia/Flagler Young Men's Christian Association, Inc.
- » WGPU-TV and FM - Florida Gulf Coast University

Education

- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » MYcroSchool Gainesville
- » Reading Edge Academy, Inc.
- » Samsula Academy
- » School for Integrated Academics and Technologies (SIATech) - Gainesville
- » Cure Bowl
- » Daytona State College
- » Florida International University Athletics Finance Corporation
- » Florida International University Foundation
- » Florida International University Research Foundation
- » Gator Boosters, Inc.
- » Georgia Tech Athletic Association
- » Museum of Contemporary Art Jacksonville (University of North Florida)
- » University Athletic Association (University of Florida)
- » University of Central Florida Athletics Association
- » University of Florida Development Corporation
- » University of Florida Historic St. Augustine
- » University of Florida Self Insurance Program
- » University of North Florida Training and Services Institute, Inc.

2. Company Experience



Government entities are a cornerstone of our firm's practice. So our Government Services Team is entrenched in your industry, because understanding the issues you face is the key to helping you overcome them. These team members work primarily with government clients and maintain memberships in and contacts with prominent industry organizations.

James Moore has provided auditing services for over 100 local governments and related organizations. As a result of this experience, we thoroughly understand the workings of entities like yours and can perform your audit efficiently and thoroughly - resulting in a cost effective yet thorough engagement.

However, we're more than just a government auditor; we assist with all of the complexities associated with financial reporting and daily challenges. In addition to independent auditing services, solutions we provide include:

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

Two of your engagement leaders, James Halleran and Zach Chalifour, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if a ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

2. Company Experience

Comprehensive Government Experience



Our firm has audited **over 100 governmental entities** (local and state), giving us in-depth knowledge of your needs and requirements. A complete list of our municipal and county government experience is as follows:

Municipalities

- » Altha
- » Astatula
- » Atlantic Beach
- » Avon Park
- » Bristol
- » Bunnell
- » Callahan
- » Cape Canaveral
- » Carrabelle
- » Casselberry (special project)
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Cross City
- » Crystal River
- » Daytona Beach
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Fernandina Beach
- » Flagler Beach
- » Golden Beach
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lake Helen
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Marco Island
- » Melbourne (special project)
- » Melbourne Beach
- » Mexico Beach
- » Midway
- » Monticello
- » Newberry
- » New Smyrna Beach
- » Orange Park
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » Quincy
- » South Daytona
- » St. Augustine Beach
- » St. Marks
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Williston
- » Winter Park
- » Yankeetown

Counties

- » Baker
- » Flagler
- » Gilchrist
- » Hamilton
- » Levy
- » St. Johns
- » Union
- » Volusia
- » Wakulla

2. Company Experience

Experience with Authorities and Other Special Districts



- » Alligator Point Water Resources District
- » Big Bend Water Authority
- » Bradford County Development Authority
- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » CBL/BM Port Orange West
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Community Development District
- » Cypress Head Golf Club (City of Port Orange)
- » Daytona Beach Racing & Recreational Facilities District
- » Economic Development Commission of Florida's Space Coast
- » Emergency Medical Foundation, Inc.
- » Federal Equitable Sharing & Law Enforcement Trust
- » First Step Shelter
- » Florida Court Clerks and Comptrollers
- » Florida Department of Community Affairs
- » Florida Governmental Utility Authority
- » Gainesville Community Redevelopment Agency
- » Halifax Area Advertising Authority
- » Halifax Management System, Inc.
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » Putnam-Clay-Flagler EOC, Inc.
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » South Walton County Mosquito Control District
- » Southeast Volusia Area Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Suwannee River Economic Council, Inc.
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » SWI Community Development District
- » Villages of Avignon Community Development District
- » Volusia Council of Governments
- » Volusia County Industrial Development Authority
- » Volusia Soil & Water Conservation District
- » Volusia Water Alliance
- » Water Authority of Volusia
- » West Volusia Advertising Authority
- » West Volusia Hospital Authority

3. Insurance

James Moore maintains insurance coverage for workers' compensation, general commercial liability, and professional liability. Copies of the declaration pages from current policies can be found on the following pages. Listed below are the descriptions of insurance coverage maintained by James Moore.



James Moore Workers' Compensation Insurance:

Producer - McGriff-Williams Insurance
Policy Date is from 10/30/2021 through 10/29/2022

Coverage amounts:

- Bodily Injury by Accident:\$1,000,000 each accident
- Bodily Injury by Disease:\$1,000,000 each employee
- Bodily Injury by Disease:\$1,000,000 policy limit

James Moore General Commercial Liability Insurance:

Producer - McGriff-Williams Insurance
Policy Date is from 10/30/2021 through 10/29/2022

Coverage amounts:

- Each Occurrence:.....\$1,000,000
- Aggregate:\$2,000,000
- NOTE: This policy also includes Automobile Liability Combined Single Limit:.....\$1,000,000

NOTE: This policy also includes Excess/Umbrella Liability:

- Each Occurrence:.....\$4,000,000
- Aggregate\$4,000,000

James Moore Professional Liability Insurance:

Producer - Affinity Insurance Services
Policy Date is from 7/12/2021 through 7/12/2022

Coverage amounts:

- Each Occurrence:.....\$5,000,000
- Annual Aggregate:.....\$5,000,000

James Moore Automobile Liability Insurance:

Producer - McGriff-Williams Insurance
Policy Date is from 10/30/2021 through 10/29/2022

Coverage amounts:

- Each Occurrence:.....\$1,000,000



3. Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/30/2021

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	
		INSURER A: Depositors Insurance	NAIC # 42587
		INSURER B: Allied Property and Casualty	42579
		INSURER C: AMCO	19100
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 591693104 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ACPBPOD3076898989	10/31/2021	10/31/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY			ACPBPOD3076898989	10/31/2021	10/31/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ACPCAP3076898989	10/31/2021	10/31/2022	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N/A	ACPWCA3076898989	10/31/2021	10/31/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER James Moore & Co. P.L., Inc. 5931 NW 1st Place Gainesville FL 32607	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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4. Bonding

Bonding is not applicable to James Moore engagements.



5. Fee Proposal

On the following pages we provide our updated pricing.



**PAYMENT AND DELIVERABLE SCHEDULE
INDEPENDENT FINANCIAL AUDITS**

	Payment #	Description	Amount	
Year 1	1	Completion of Preliminary Field Work	\$ 14,000	
Year 1	2	50% Completion of Final Field Work	\$ 56,000	
Year 1	3	100% Completion of Final Field Work	\$ 56,000	
Year 1	4	Delivery of financial and single audit opinion letters and reports; Presentation to Audit Committee	\$ 14,000	
		Subtotal — Year 1		\$ 140,000
Year 2	5	Completion of Preliminary Field Work	\$ 14,500	
Year 2	6	50% Completion of Final Field Work	\$ 58,000	
Year 2	7	100% Completion of Final Field Work	\$ 58,000	
Year 2	8	Delivery of financial and single audit opinion letters and reports; Presentation to Audit Committee	\$ 14,500	
		Subtotal — Year 2		\$ 145,000
Year 3	9	Completion of Preliminary Field Work	\$ 15,000	
Year 3	10	50% Completion of Final Field Work	\$ 60,000	
Year 3	11	100% Completion of Final Field Work	\$ 60,000	
Year 3	12	Delivery of financial and single audit opinion letters and reports; Presentation to Audit Committee	\$ 15,000	
		Subtotal — Year 3		\$ 150,000
Year 4	13	Completion of Preliminary Field Work	\$ 15,500	
Year 4	14	50% Completion of Final Field Work	\$ 62,000	
Year 4	15	100% Completion of Final Field Work	\$ 62,000	
Year 4	16	Delivery of financial and single audit opinion letters and reports; Presentation to Audit Committee	\$ 15,500	
		Subtotal — Year 4		\$ 155,000
Year 5		Completion of Preliminary Field Work	\$ 16,000	
Year 5	18	50% Completion of Final Field Work	\$ 64,000	
Year 5	19	100% Completion of Final Field Work	\$ 64,000	
Year 5	20	Delivery of financial and single audit opinion letters and reports; Presentation to Audit Committee	\$ 16,000	
		Subtotal — Year 5		\$ 160,000
		*TOTAL PRICE		\$ 750,000

PART B – HOURLY RATES

The following hourly rates apply to additional services that the firm may be requested to provide beyond those contained in the Statement of Work.

Staff Category *	Proposed Hourly Rates				
	Year 1	Year 2	Year 3	Year 4	Year 5
Partner	225	230	235	240	245
Director	185	190	195	200	205
Manager	165	170	175	180	185
Staff	135	140	145	150	155
Admin	75	75	75	75	75

*e.g. Partner, Manager, Senior Staff

Please do not hesitate to reach out with any questions or need for additional information.

Thank you for the opportunity to provide this information!



Zach Chalifour, Partner

1. Key Personnel

Your audit team will include experienced individuals, all of whom have dedicated a substantial part of their professional careers working with Florida governmental entities. To ensure that you receive excellent service, you must have excellent professionals serving you. All members of your management team are licensed to practice in the State of Florida.

Your engagement team has over 70 years of combined experience providing auditing, accounting, and consulting services. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that **all** members of your team have Florida governmental experience related to special districts. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé. All members of your audit team, including staff, have received training for ethics, as our Firm provides this training in-house.

Résumés

Joel Knopp, CPA

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting - Eastern University
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Federal Financial Reporting
GASB Fiduciary Activities and Leases
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Updates
AICPA GAQC Annual Update Webcast
Municipal Bankruptcies and Fiscal Sustainability
Tax-Exempt Debt/Accounting and Auditing Issues
Conducting Remote Audits in Uncertain Times

Background - Joel Knopp is a member of the Firm's Governmental Practice Group. Joel has over 24 years of experience in accounting and auditing and works primarily with governmental clients.

Professional Experience - Joel has performed audits on over 40 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities and not-for-profit organizations subject to *Government Auditing Standards* and federal and state Single Audit requirements.

Joel's previous experience includes work as an audit director for a CPA firm in Virginia, where he managed numerous audits of Virginia local governmental agencies and municipalities. Joel also has extensive experience providing tax consulting and preparation services at the federal and state levels for businesses, not-for-profit organizations, and individuals.

Joel has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Joel Knopp, CPA (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Lake*
Hernando*
Martin*
Osceola*
Seminole*
St. Johns
Volusia Clerk of Circuit Court
Northampton (VA)*

Municipalities

Altamonte Springs*
Apopka*
Casselberry*
Cocoa*
Cocoa Beach*
Dunedin*
Gulfport*
Indian Rocks Beach
Kissimmee*
Leesburg*
Orlando*
Palm Bay*
Sanford*
Sunny Isles Beach
Tallahassee*
Tampa*
Tarpon Springs*
Temple Terrace
Venice*
Winter Park*
Staunton (VA)*
Town of Iron Gate (VA)
Waynesboro (VA)*
Winchester (VA)*

Educational

School District of Brevard County*
School District of Duval County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Martin County Internal Accounts
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
FAU-Treasure Coast University Schools, Inc.*
Genesis Alternative Education Program (VA)
Northampton County School Board (VA)
Staunton City School Board (VA)
Waynesboro City School Board (VA)
Winchester City School Board (VA)

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority*
LYNX - Central Florida Regional Transportation Authority*
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
East Central Florida Regional Planning Council*
Greater Orlando Aviation Authority*
Lake County Water Authority
Lake Soil and Water Conservation District
Lake-Sumter Metropolitan Organization*
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Naples Airport Authority
Sanford Airport Authority*
Toho Water Authority
Eastern Shore Community Services Board (VA)*
Northwestern Regional Juvenile Detention Ctr. Comm. (VA)
Staunton Industrial Development Authority (VA)
Valley Community Services Board (VA)*
Waynesboro Industrial Development Authority (VA)
Winchester Industrial Development Authority (VA)

*Indicates Single Audit included

William Blend, CPA, CFE

Technical Review Shareholder

Education and Certifications

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- FICPA
- Serves on the State of Florida Board of Accountancy
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)

Background - Bill Blend heads up the Firm's Governmental Practice Group. Bill has over 27 years of public accounting, governmental, and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

Professional Experience - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award. Bill is a member of the Florida Board of Accountancy.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.

Bill has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Hernando*
Indian River*
Lake*
Martin*
Osceola*
Seminole*
Volusia*

Municipalities

Altamonte Springs
Apopka*
Casselberry*
Cocoa*
Cocoa Beach*
Coral Springs*
Davie
Daytona Beach*
DeBary*
Deltona*
Dunedin*
Gulfport*
Indian River Shores
Indian Rocks Beach

Municipalities (Continued)

Kissimmee*
Lake Helen
Leesburg*
Maitland*
Mt. Dora*
New Smyrna Beach*
Oak Hill
Orlando*
Palm Bay*
Palm Beach Gardens*
Pembroke Pines*
Port Orange*
Sanford*
St. Cloud*
Stuart
Tallahassee*
Tampa
Tarpon Springs*
Temple Terrace
Venice*
Vero Beach*
Winter Park*

Educational

Academie DaVinci Charter School
The Reading Edge Academy
Florida A&M University*
Florida Virtual School*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
East Central Florida Regional Planning Council*
Florida Intergovernmental Finance Commission
Greater Orlando Aviation Authority (GOAA)*
Hobe Sound Water Management District
Memphis-Shelby County Airport Authority
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Naples Airport Authority
New Smyrna Beach Utility Authority*
Sanford Airport Authority*
Toho Water Authority*
West Volusia Hospital Authority

***Indicates Single Audit included**

Eddy Castaneda, CPA, CFE, MBA

Engagement Senior Manager

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida
- Masters of Business Administration in Accounting, Baker College
- C.P.A., Certified Public Accountant – Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

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

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates

FGFOA Annual Conferences

Ethics for CPAs: Accounting/Auditing Emphasis

AICPA Clarity Standards

Yellow Book Standards and Updates

GASB Standards Updates

Fraud Waste and Abuse in Government

GAQC Annual Update

Governmental Accounting, Reporting and Auditing Seminar –
Texas Tech University

Eddy has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Background - Eddy Castaneda is a member of the Firm's Governmental Practice Group. Eddy has over 14 years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities. He has performed audits and consulting services on over 30 governmental entities.

Professional Experience - Eddy has extensive experience in planning and conducting operational and financial audits. He has helped our clients to achieve and maintain compliance with regulatory requirements and improve internal controls. Eddy also provides consulting services in the areas of internal control and operational structure for governmental entities. He also serves on the FGFOA's Technical Resources Committee. The committee responds to governmental financial matters and creates responses on exposure drafts issued by the Government Accounting Standards Board (GASB). Eddy is also a national speaker and has authored and taught several CPE courses throughout his career.

Eddy Castaneda, CPA, MBA, CFE (Continued)

Engagement Senior Manager

Governmental, educational, and other entities served include the following:

Counties

- Citrus*
- Lake*
- Martin*
- Osceola*
- Volusia*

Municipalities

- Apopka*
- Casselberry*
- Cocoa*
- Cocoa Beach*
- Coral Springs
- Kissimmee*
- Leesburg*
- Mount Dora*
- Palm Bay*
- Pembroke Pines
- Sanford*
- Stuart*
- St. Cloud*
- Sunny Isles Beach
- Winter Park*

Educational

- Florida A&M University
- School District of Broward County*
- Pembroke Pines Charter Schools
- School District of Volusia County*
- School District of Escambia County*

Special Districts, Authorities and Associations

- Barefoot Bay Recreation District
- Early Learning Coalition of Monroe & Volusia*
- East Central Florida Regional Planning Council*
- Greater Orlando Aviation Authority (GOAA)*
- Lake-Sumter Metropolitan Planning Organization
- Lake-Sumter Emergency Medical Services
- Miami-Dade Expressway Authority*
- MetroPlan Orlando*
- Orlando/Orange County Convention & Visitors Bureau
- North Brevard County Hospital District*
- Sanford Airport Authority*
- Toho Water Authority*

***Indicates Single Audit included**

Rob Berlant, CPA
Engagement Senior

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida
- M.S. Degree in Accounting, University of Central Florida
- C.P.A., Certified Public Accountant – Florida

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Government Finance Officers Association (FGFOA)

Listing of Relevant CPE Courses:

GASB Standards Updates
OMB Single Audit Update
Governmental Audit Quality Center Update
MSL Annual Governmental Updates
Ethics for CPAs: Accounting/Auditing Emphasis
Yellow Book

Rob has obtained CPE in excess of 80 hours over the past three years and has met Yellow Book CPE requirements.

Governmental, educational, and other entities served include the following:

Counties

Lake*
Martin*
Seminole*

Municipalities

Apopka*
Altamonte Springs
Cocoa
Leesburg*
Orlando
Sanford*
Winter Park*

Not-for-profit

Boy Scouts of America, Inc.
Gulfstream Goodwill Industries
J.H. Floyd Sunshine Village, Inc.

Special Districts and Authorities

Barefoot Bay Recreation District
Greater Orlando Aviation Authority (GOAA)*
Lake County Water Authority
Lake-Sumter MPO
MV Transportation, Inc.
Sanford Airport Authority*
Toho Water Authority*

Educational

Bethune-Cookman University
FAU – Treasure Coast University Schools, Inc.*
Florida Virtual School
Martin School Board Internal Accounts
School District of Brevard County
School District of Osceola County*
School District of Seminole County*

Background – Rob Berlant is a member of the Firm’s Governmental Practice Group. Rob graduated with a Bachelors and Master’s degree in Accounting from the University of Central Florida and is a Certified Public Accountant in the State of Florida.

Professional Experience – Rob began his career at MSL and has over four years of public accounting experience. He has been involved with planning and performing audits and compliance work for governmental entities, including not-for-profit organizations.

***Indicates Single Audit included**

2. Company Experience

Firm Profile

MSL is a Florida corporation that has been in continuous business for more than 45 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the state.

We currently serve a substantial number of governmental entities throughout the state. In fact, we have one of the largest governmental practices in the state of Florida. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our Governmental Practice Group (GPG) are involved with the AICPA's Governmental Audit Quality Center (AICPA GAQC).

In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a "market"; we refer to it as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycle. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high-quality, personalized service from our local Florida offices.

While we consider ourselves an independent statewide firm, MSL is also associated with Moore North America and Moore Global for the purposes of obtaining national or international resources when necessary. We currently serve clients in more than 20 states and eight countries.



Being a member of Moore North America gives MSL immediate access to the expertise, business and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. Total fee income for Moore North America is approximately \$1.03 billion.

Local Governmental Audit Experience

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm's revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients.** MSL's GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 50 governmental clients.**

We currently provide auditing services to the following entities:

- **19 Florida municipalities**
- **8 Florida school districts**
- **7 Florida counties (which includes 3 public transit agencies)**
- **16 Special districts and authorities**

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Below is a list of our governmental clients for whom your engagement team members have provided auditing services during the last five years. We performed all engagements on time and within budget.

Client Name	Services Performed	Years of Audit
<i>Special Districts and Authorities</i>		
Barefoot Bay Recreation District	Audit	2006 - Current
Central Florida Expressway Authority	Audit	2012 - Current
Central Florida Regional Transportation Authority d/b/a LYNX	Audit	2020 - Current
East Central Florida Regional Planning Council	Audit	2005 - Current
Early Learning Coalition of Flagler & Volusia Counties	Audit	2010 - 2017
Early Learning Coalition of Hillsborough County	Audit	2014 - Current
Greater Orlando Aviation Authority	Audit; Quarterly Reviews; Hotel Audit	2015 - Current
Lake Apopka Natural Gas District	Audit	2016 - Current
Lake County Water Authority	Audit	2020 - Current
Lake-Sumter Metropolitan Planning Organization	Audit	2013 - Current
MetroPlan Orlando	Audit	2005 - Current
Miami-Dade Expressway Authority	Audit	2011 - Current
Naples Airport Authority	Audit	2017 - Current
North Brevard Hospital District/Parrish Medical	Audit	2008 - Current
Osceola Heritage Park	Audit	2006 - Current
Sanford Airport Authority	Audit	2014 - Current
Toho Water Authority	Audit	2005 - Current
<i>Counties</i>		
Citrus County	Audit	2010 - Current
Hernando County	Audit	2020 - Current
Lake County	Audit	2006 - Current
Martin County	Audit	2018 - Current
Osceola County	Audit	2008 - Current
Seminole County	Audit	2000 - Current
St. Johns County	Audit	2021 - Current
Volusia County - Clerk of the Circuit Court	Audit	2005 - 2020
<i>Municipalities</i>		
City of Altamonte Springs	Audit	2005 - Current
City of Apopka	Audit	2014 - 2019

Client Name	Services Performed	Years of Audit
<i>Municipalities (Continued)</i>		
City of Casselberry	Audit	2006 - Current
City of Cocoa	Audit	2018 - Current
City of Cocoa Beach	Audit	2005 - 2020
City of Cooper City	Audit	2021 - Current
City of Dunedin	Audit	2013 - Current
City of Indian Rocks Beach	Audit	2006 - Current
City of Leesburg	Audit	2010 - Current
City of Orlando	Audit	2013 - Current
City of Palm Bay	Audit	2010 - 2013; 2018 - Current
City of Pembroke Pines	Commission Auditor	2010 - Current
City of Sanford	Audit	2008 - Current
City of Sarasota	Audit	2021 - Current
City of Stuart	Audit	2016 - Current
City of Sunny Isles Beach	Audit	2016 - Current
City of Tallahassee	Audit	2019 - Current
City of Tampa	Audit	2021 - Current
City of Tarpon Springs	Audit	2015 - 2019
City of Temple Terrace	Audit	2015 - Current
City of Venice	Audit	2011 - Current
City of Winter Park	Audit	2013 - Current
<i>School Districts</i>		
Brevard County	Audit	2014 - Current
Broward County	Audit	2007 - 2011; 2017 - Current
Duval County	Audit	2020 - Current
Escambia County	Audit	2012 - Current
Lee County	Audit	2016 - Current
Manatee County	Audit/Internal Accounts Audit	2014 - 2019
Osceola County	Audit	2012 - Current
Seminole County	Audit	2010 - Current
Florida Virtual School	Audit	2014 - Current

3. Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
 12/10/2021

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).

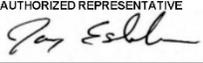
PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 340 Jesse Jewell Parkway SE Suite 535 Gainesville GA 30501	CONTACT NAME: Danette Clements PHONE (A/C No, Ext): 7705337590 FAX (A/C, No): 877-868-0028 E-MAIL ADDRESS: Danette_Clements@ajg.com														
INSURED MSL, P.A. 255 S. Orange Avenue Suite 600 Orlando FL 32801	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Travelers Indemnity Co of America</td> <td>25666</td> </tr> <tr> <td>INSURER B: Travelers Casualty and Surety Company</td> <td>19038</td> </tr> <tr> <td>INSURER C: Depositors Insurance Company</td> <td>42587</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Travelers Indemnity Co of America	25666	INSURER B: Travelers Casualty and Surety Company	19038	INSURER C: Depositors Insurance Company	42587	INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
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INSURER B: Travelers Casualty and Surety Company	19038														
INSURER C: Depositors Insurance Company	42587														
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** 1021383287 **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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			3086438245	12/15/2021	12/15/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea. occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PO/AGG \$ 2,000,000 \$
C	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			3086438245	12/15/2021	12/15/2022	COMBINED SINGLE LIMIT (Ea. accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			3086438245	12/15/2021	12/15/2022	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	UB3K6076542142E UB3K6090942142G	3/1/2021 3/1/2021	3/1/2022 3/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER EVIDENCE OF INSURANCE	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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4. Bonding

Proposal bonding is typically not applicable for financial audit services. However, we will be happy to discuss further if deemed necessary.