

**Auditor Selection  
Committee Meeting  
January 19, 2024**

## **PRELIMINARY AGENDA**

### **FLORIDA INLAND NAVIGATION DISTRICT's Auditor Selection Committee Meeting**

**8:15 A.M., Friday, January 19, 2024**

**Hyatt Place St. Augustine-Vilano Beach,  
117 Vilano Rd.,  
St. Augustine, (St. Johns County), Florida 32084**

#### **Committee Members**

**Committee Chair Carl Blow, Commissioners Steve Boehning and Charlie Isiminger**

#### **Item 1.        Call to Order.**

Committee Chair Blow will call the meeting to order.

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#### **Item 2.        Roll Call.**

Assistant Executive Director Janet Zimmerman will call the roll.

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#### **Item 3.        Additions or Deletions.**

Any additions or deletions to the committee meeting agenda will be announced.

RECOMMEND:        Approval of a final agenda.

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#### **Item 4.        Public Comments.**

The public is invited to provide comments on issues that are NOT on today's agenda. All comments regarding a specific agenda item will be considered following the Committee's discussion of that agenda item. *Please note: Individuals who have comments concerning a specific agenda item should make an effort to fill out a speaker card or communicate with staff prior to that agenda item.*

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#### **Item 5.        Request for Proposals Package for the Selection of an Auditor for the FY 2022-2023 Financial Audit.**

The Committee's auditor selection procedures are subject to Section 218.391 Florida Statutes, which provides that the primary purpose of the audit committee is to assist the Board of Commissioners in selecting a certified public accounting firm that is both duly licensed under Chapter 473 Florida Statutes and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

Four proposal packages have been received in response to the District's Request for Proposals (RFP). Committee members will use the evaluation criteria in the RFP to evaluate and rank each RFP received.

**Auditor Selection Comm. Agenda**

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**Page 2.**

*Please see back up pages for the following:*

<i>Pg 3</i>	<i>Evaluation and Rating Form</i>
<i>Pgs 4-5</i>	<i>Auditor Selection Law</i>
<i>Pgs 6-57</i>	<i>Berger, Toombs, Elam, Gaines &amp; Frank</i>
<i>Pgs 58- 95</i>	<i>Grau &amp; Associates</i>
<i>Pgs 96-147</i>	<i>James Moore &amp; Co., P.L.</i>
<i>Pgs 148-213</i>	<i>Marcum LLP</i>

RECOMMEND: Approval of the ranking list and request the Board authorize the Chair to execute an engagement letter with the top ranked firm.

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**Item 6. Additional Staff Comments.**

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**Item 7. Additional Commissioners' Comments.**

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**Item8. Adjournment.**

*If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

**ATTACHMENT A**

**REQUEST FOR PROPOSALS**

**FOR**

**PROFESSIONAL AUDITING SERVICES**

**EVALUATION AND RATING FORM**

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NAME OF FIRM \_\_\_\_\_

<b>EVALUATION CATEGORIES</b>	<b>Relative Weight</b>	<b>Rating Score</b>
<b>(1) <u>Firm Organization and Experience.</u></b> Sufficiency of the firm's general organization. Proper certification and registrations of the firm and professionals. Demonstration of a sufficient performance record in previous audits for governmental clients of similar size to the District and in recent external quality control reviews.	<b>30 POINTS</b>	_____
<b>(2) <u>Management Staff Experience.</u></b> Degree of experience and qualifications of key personnel assigned to the project and their availability to the project in terms of location and workload.	<b>30 POINTS</b>	_____
<b>(3) <u>Methodology.</u></b> Sufficiency in approach to complete tasks in scope of work. Specific management methods and capability to provide all required services in an efficient manner.	<b>20 POINTS</b>	_____
<b>(4) <u>Price Proposal.</u></b> Pricing shall not be the sole or predominant factor in evaluating proposals. Points will be awarded based on the costs of services as compared to the other qualifying proposals received. The lowest priced qualifying proposal (5-year grand total) shall be awarded 20 points. The remaining proposals will be awarded a percentage of the 20 points, using the following formula:	<b>20 POINTS</b>	_____

$$\frac{\text{Lowest 5-year Proposed Amount}}{\text{Proposed 5-year Amount}} \times 20 \text{ points}$$

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**Totals**      **100 POINTS** \_\_\_\_\_



## **Appendix A - Auditor Selection Law**

### **218.391 Auditor selection procedures.**

(1) Each local governmental entity, district school board, charter school, or charter technical career center, prior to entering into a written contract pursuant to subsection (7), except as provided in subsection (8), shall use auditor selection procedures when selecting an auditor to conduct the annual financial audit required in s. 218.39.

(2) The governing body of a county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection committee.

(a) The auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution their respective designees, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the committee may serve other audit oversight purposes as determined by the entity's governing body. The public may not be excluded from the proceedings under this section.

(3) The auditor selection committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection committee, and negotiate a contract, using one of the following methods:

- (a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.
- (b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.
- (d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.
- (5) The method used by the governing body to select a firm recommended by the audit committee and negotiate a contract with such firm must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of s. 218.39 and the needs of the governing body.
- (6) If the governing body is unable to negotiate a satisfactory contract with any of the recommended firms, the committee shall recommend additional firms, and negotiations shall continue in accordance with this section until an agreement is reached.
- (7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services.
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- (c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.
- (8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.
- (9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

**History.**--s. 65, ch. 2001-266; s. 1, ch. 2005-32; s. 15, ch. 2019-15.

**FLORIDA INLAND NAVIGATION DISTRICT**  
**PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

David McGuire, CPA, Partner/Director

**DATE OF PROPOSAL:**

January 5, 2024

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

January 5, 2024

Florida Inland Navigation District  
600 Beach Road, Unit C  
Jupiter, Florida 33469-3516

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Florida Inland Navigation District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Florida Inland Navigation District. We will provide you with top quality, responsive service.

## Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Florida Inland Navigation District  
January 5, 2024

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of special taxing districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Florida Inland Navigation District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## PROFILE OF THE PROPOSER

### Description and History of Audit Firm

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 90 special taxing districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.



## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Florida Inland Navigation District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

## **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 47 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District



**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
 Boggy Creek Community Development District  
 Capron Trail Community Development District  
 Celebration Pointe Community Development District  
 Coquina Water Control District  
 Diamond Hill Community Development District  
 Dovera Community Development District  
 Durbin Crossing Community Development District  
 Golden Lakes Community Development District  
 Lakewood Ranch Community Development District  
 Martin Soil and Water Conservation District  
 Meadow Pointe III Community Development District  
 Myrtle Creek Community Development District  
 St. Lucie County – Fort Pierce Fire District  
 The Crossings at Fleming Island  
 St. Lucie West Services District  
 Indian River County Mosquito Control District  
 St. John's Water Control District  
 Westchase and Westchase East Community Development Districts  
 Pier Park Community Development District  
 Verandahs Community Development District  
 Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
 Indian River Community College  
 Okeechobee County District School Board  
 St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie  
 County Board of County Commissioners)  
 Florida School for Boys at Okeechobee  
 Indian River Community College Crime Laboratory  
 Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$29,500 for the years ended September 30, 2023, 2024, and 2025, and \$30,500 for the years ended September 30, 2026 and 2027. The fee is contingent upon the financial records and accounting systems of Florida Inland Navigation District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Florida Inland Navigation District as of September 30, 2023, 2024, 2025, 2026, and 2027. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

<h3><b>Personnel Qualifications and Experience</b></h3>
---

#### **J. W. Gaines, CPA, CITP**

Director – 44 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**J. W. Gaines, CPA, CITP (Continued)**

Director

**Continuing Professional Education**

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 30 years experience

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – present)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – 2018)
- ◆ Board Member – Phrozen Pharos (2019-present)

#### **Professional Experience**

- ◆ Thirty years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Director in charge on Florida Inland Navigation District since 2015.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.



## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**David S. McGuire, CPA, CITP (Continued)**

Director

**Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

<h3><b>Personnel Qualifications and Experience</b></h3>
---

#### **Matthew Gonano, CPA**

Director – 13 years total experience

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 33 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

#### **Counties:**

St. Lucie County

#### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
 Country Club of Mount Dora Community Development District  
 Fiddler's Creek Community Development District #1 and #2  
 Indigo Community Development District  
 North Springs Improvement District  
 Renaissance Commons Community Development District  
 St. Lucie West Services District  
 Stoneybrook Community Development District  
 Summerville Community Development District  
 Terracina Community Development District  
 Thousand Oaks Community Development District  
 Tree Island Estates Community Development District  
 Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
 Hibiscus Children's Foundation, Inc.  
 Hope Rural School, Inc.  
 Maritime and Yachting Museum of Florida, Inc.  
 Tykes and Teens, Inc.  
 United Way of Martin County, Inc.  
 Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Paul Daly**

Staff Accountant – 11 years

**Education**

- ♦ Florida Atlantic University, B.S. – Accounting

**Professional Experience**

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

**Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

**Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Bryan Snyder**

Staff Accountant – 8 years

**Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

**Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

**Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Maritza Stonebraker, CPA**

Senior Accountant – 7 years

**Education**

- ♦ Indian River State College, B.S. – Accounting

**Professional Experience**

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

**Continuing Professional Education**

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

**Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

**Professional Experience**

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Sean Stanton, CPA**

Staff Accountant – 5 years

**Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

**Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

**Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Tifanee Terrell**

Staff Accountant – 3 years

**Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Dylan Dixon**

Staff Accountant – 1 year

**Education**

- ◆ Indian River State College, B.S. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Brennen Moore**

Staff Accountant

**Education**

- ◆ Indian River State College, B.S. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Jordan Wood**

Staff Accountant – 1 year

**Education**

- ◆ Indian River State College, A.A. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Katie Gifford**

Staff Accountant

**Education**

- ◆ Indian River State College, B.S. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Rayna Zicari**  
Staff Accountant

**Education**

- ◆ Stetson University, B.B.A. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Emily Mercado**

Staff Accountant

**Education**

- ♦ Indian River State College, A.A. – Accounting
- ♦ Florida State University, B.S. – Accounting

**Professional Experience**

- ♦ Accounting Intern with Brooks, Harrison, & Cayer, LLC worked under a CPA to provide tax and bookkeeping services to individuals and small businesses.
- ♦ Tax Specialist with RSM, provided tax form preparation assistance to all offices within the Southeastern district, with a specialty in Tangible Personal Property Tax.
- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, Frank, McGuire, and Gonano providing professional tax and audit services to non-profit organizations.

**Continuing Professional Education**

- ♦ Ms. Mercado is currently enrolled at Nova Southeastern University working towards completing a master's degree in Accounting Analytics.

Florida Inland Navigation District

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## Attachment#1

**Florida Inland Navigation District  
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**


Company: Berger, Toombs, Elam, Gaines & Frank, CPAs PLAddress: 600 Citrus Avenue, Suite 200City & State: Fort Pierce, Florida Zip Code: 34950Telephone: ( ) 772-461-6120 Fax: ( ) 772-468-9278Date of Proposal: January 5, 2024**FIRM FIXED FEES PROPOSALS:**I. Fiscal Year 2023 Audit Services: \$ 29,500

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits:

FY2024 \$ <u>29,500</u>	FY2025 \$ <u>29,500</u>	FY2026 \$ <u>30,500</u>
FY2027 \$ <u>30,500</u>	FY2028 \$ <u>30,500</u>	

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the District, Florida to furnish any service requested herein and deliver the same to the District at the specified location.

The undersigned further declares that he/she has carefully examined the specifications and is thoroughly familiar with them and their provision(s). He/She further declares that no other person than the proposer herein named has any interest in this proposal or in the contract to be executed, and that it is made without connection with any other person(s) making a proposal for the same services, and it is in all respects fair and without collusion and fraud.

Name & Title of Authorized Representative: (Printed) David McGuire, CPA, Partner/Director(Signature)  \_\_\_\_\_

Florida Inland Navigation District

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## Attachment#2

**Florida Inland Navigation District  
ACKNOWLEDGEMENT OF ADDENDA**

The undersigned acknowledges receipt of the following addenda to the Request for Proposals (Give number and date of each):

Addendum No.	N/A	Dated	N/A
Addendum No.		Dated	
Addendum No.		Dated	
Addendum No.		Dated	
Addendum No.		Dated	

Failure to submit acknowledgement of any addendum that affects the submittal is considered an irregularity and may be cause for rejection of the proposal.

Name of Business:

Berger, Toombs, Elam, Gaines and Frank, CPAs PL

By:

(Signature)



Name & Title

David McGuire, CPA, Partner/Director

Florida Inland Navigation District

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## Mandatory Attachment#3

**Florida Inland Navigation District  
AFFIRMATIVE STATEMENT OF INDEPENDENCE  
AND NO CONFLICT OF INTEREST**

Berger, Toombs, Elam,  
The Gaines & Frank is independent of the Florida Inland Navigation District as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the Berger, Toombs, Elam, Gaines & Frank and the District or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the District.

Berger, Toombs, Elam,  
In addition, the staff of Gaines & Frank have not conducted other services for the District, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.

[Signature]

David McGuire, CPA, Partner/Director



Name &amp; Title of Authorized Representative (Printed)


January 3, 2027

Date

## Mandatory Attachment #4

## PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR

	<p>Ron DeSantis, Governor</p>	<p>Melanie S. Griffin, Secretary</p>	
<p><b>STATE OF FLORIDA</b></p> <p><b>DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION</b></p> <p><b>BOARD OF ACCOUNTANCY</b></p> <p>THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES</p>			
<p><b>BERGER TOOMBS ELAM GAINES &amp; FRANK CPAS PL</b></p> <p>600 CITRUS AVE STE 200 FORT PIERCE FL 34950</p>			
<p><b>LICENSE NUMBER: AD0015732</b></p> <p><b>EXPIRATION DATE: DECEMBER 31, 2025</b></p> <p>Always verify licenses online at <a href="http://MyFloridaLicense.com">MyFloridaLicense.com</a></p>			
<p>ISSUED: 10/04/2023</p> <p>Do not alter this document in any form.</p> <p>This is your license. It is unlawful for anyone other than the licensee to use this document.</p>			



## Mandatory Attachment #5

## CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF





Ron DeSantis, Governor

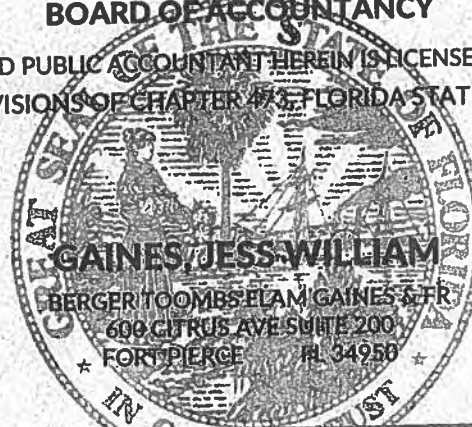
Melanie S. Griffin, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

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



**LICENSE NUMBER: AC0007134**

**EXPIRATION DATE: DECEMBER 31, 2025**




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ISSUED: 10/04/2023

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 Ron DeSantis, Governor	Melanie S. Griffin, Secretary	
<b>STATE OF FLORIDA</b> <b>DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION</b>		
<b>BOARD OF ACCOUNTANCY</b>		
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES		
 <b>MARLIN, MELISSA</b> 52 SW COLLEEN AVENUE PORT SAINT LUCIE FL 34983		
<b>LICENSE NUMBER: AC56910</b>		
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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

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

**STONEBRAKER, MARITZA-CLAIRE**

2334 SW STOKES ST  
PORT SAINT LUCIE FL 34953

**LICENSE NUMBER: AC57152**

**EXPIRATION DATE: DECEMBER 31, 2024**

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## Mandatory Attachment #6

## PEER REVIEW OF QUALITY CONTROL

6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
BodinePerry.com

## Report on the Firm's System of Quality Control

To the Partners of November 30, 2022  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://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 a compliance audit under the Single Audit Act.

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

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



## Mandatory Attachment #7

## PUBLIC ENTITY CRIMES STATEMENT

SWORN STATEMENT UNDER SECTION 287.133 (3) (A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
 AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract FIND audit services 2023

2. This sworn statement is submitted BY Berger, Toombs, Elam, Gines and Frank whose  
 business address is 600 Citrus Avenue, Suite 200, Fort Pierce, Florida 34950

and (if applicable) Federal Employer Identification Number (FEIN) is 20-1277979 (If the entity has no  
 FEIN, include the Social Security Number of the individual signing this sworn statement:

3. My name is David McGuire and my relationship to the entity named  
 above is Partner/Director

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

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

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

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control of any natural person who is active in the management of the entity  
 and who has been convicted of a public entity crime. The term "affiliate" includes those officers,  
 directors, executives, partners, shareholders, employees, members, and agents who are active in  
 the management of an affiliate. The ownership by one of shares constituting a controlling income  
 among persons when not for fair interest in another person, or a pooling of equipment or income  
 among persons when not for fair market value under a length agreement, shall be a prima facie  
 case that one person controls another person. A person who was knowingly convicted of a public  
 entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural  
 person or entity organized under the laws of the state or of the United States with the legal power to enter into a  
 binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to  
 transact business with a public entity. The term "person" includes those officers, directors, executives, partners,

## Florida Inland Navigation District

Page 23

shareholders, employees, members, and agents who are active in management of an entity.

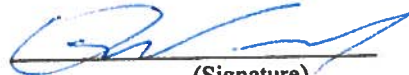
8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

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

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

\_\_\_\_ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted vendor list. (please attach a copy of the final order)

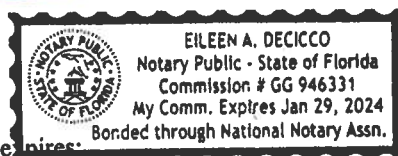
\_\_\_\_ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by, or pending with, the Department of General Services.)

  
(Signature)

Date: January 3, 2021

STATE OF FLORIDA  
COUNTY OF St. Lucie

PERSONALLY APPEARED BEFORE ME, the undersigned authority, who, after first being sworn by me, affixed his/her signature at the space provided above on this 3<sup>rd</sup> day of January, 2021, and is personally known to me, or has provided \_\_\_\_\_ as identification. 24



My Commission expires:

  
Notary Public

## Mandatory Attachment #8

**DRUG-FREE WORKPLACE CERTIFICATION****DRUG-FREE WORKPLACE CERTIFICATION**

The below signed Bidder certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

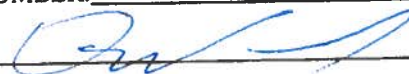
As the person authorized to sign this statement, I certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: Berger, Toombs, Elam, Gaines and Frank, CPAs PL

ADDRESS: 600 Citrus Avenue, Suite 200

CITY: Fort Pierce STATE: FL ZIP CODE: 34952

TELEPHONE NUMBER: 772-461-6122

SIGNATURE:  DATE: January 3, 2021

NAME (TYPED OR PRINTED): David McGuire

TITLE: Partner/Director



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Proposal to Provide Financial Audit Services**

**FLORIDA INLAND  
NAVIGATION DISTRICT**

Proposal Due: January 5, 2024  
4:00PM

**Submitted to:**

Florida Inland Navigation District  
c/o Janet Zimmerman  
Assistant Executive Director  
600 Beach Rd, Unit C  
Jupiter, FL 33469

**Submitted by:**

David Caplivski, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
(800) 229-4728  
**Fax** (561) 994-5823  
[dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)  
[www.graucpa.com](http://www.graucpa.com)

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SUPPLEMENTAL INFORMATION .....	26



# Transmittal Letter



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



January 5, 2024

Florida Inland Navigation District  
c/o Janet Zimmerman / Assistant Executive Director  
600 Beach Rd, Unit C  
Jupiter, FL 33469

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2023-2027, with an option for five (5) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Florida Inland Navigation District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals who are a recognized leader of providing services to governmental entities, especially special districts. As one of Florida's few firms to primarily focus on special districts, we are especially equipped to provide you an effective and efficient audit.

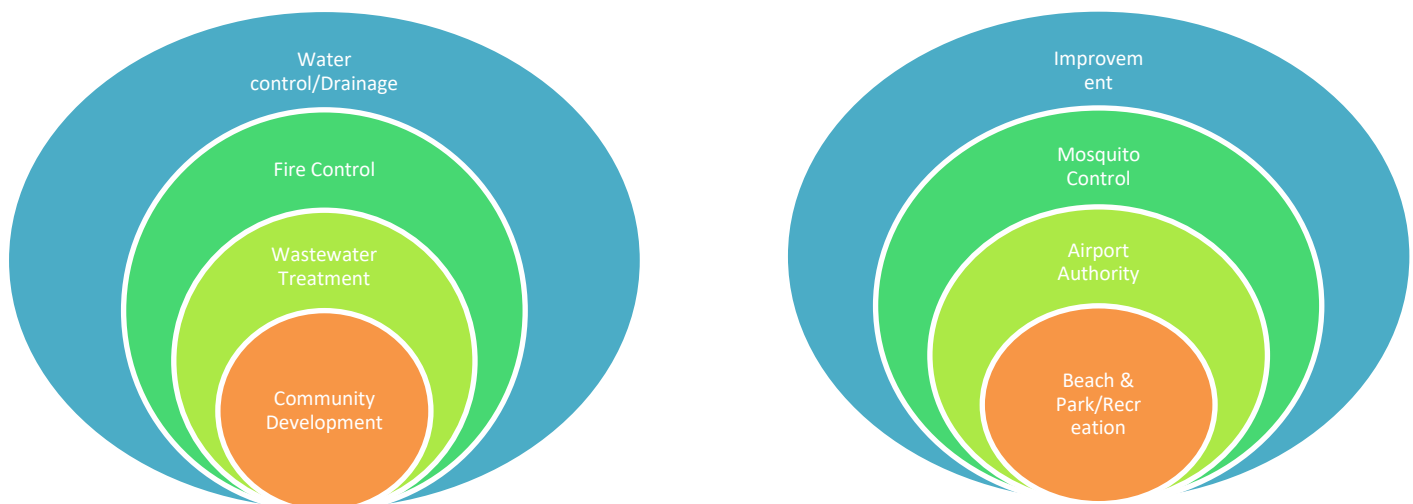
Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

#### Why Grau & Associates:

##### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

We currently audit 8 different types of special districts that operate within the State of Florida



### **Servicing your Individual Needs/Seamless Transition**

Our clients enjoy personalized service designed to satisfy your unique needs and requirements. As your auditor, we work with the prior firm to get as much information from them minimizing your staff time. In addition, our wealth of experience in special districts also means you won't feel like you are training 'new' auditors. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. Further, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### **Value-added Services**

We believe in providing our clients with more than great audit services, as such, we also assist in implementing new standards. As soon as exposure drafts and standards are issued, a discussion is held with our clients to determine what, if any, impact the changes will have on the organization. Discussions will include; impact, how to address, and the best way to implement. Because of this proactive approach, our clients always meet their reporting deadlines and there has been little need to request extensions from the GFOA for implementing new accounting standards.

In addition, during our IT assessment phase of the audit, we will perform a risk assessment and provide a risk report to management that will detail problem areas and potential solutions.

### **Developing Relationships**

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### **Leveraging the Audit**

While our primary role for the organization is to complete a financial statement or single audit, during and after the audit we use the knowledge gained during the audit to provide ongoing recommendations for improvements in operations and processes.

### **Maintaining an Impeccable Reputation**

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates

David Caplivski  
David Caplivski  
Audit Partner

## **Firm Qualifications and Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**30 +**  
Years of  
Experience

## Our Team of ALL Gov Auditors



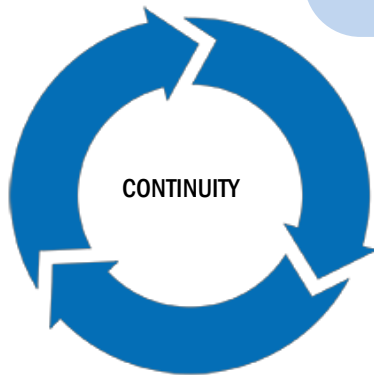
**3**  
Partners



**11**  
Professional  
Staff



**2**  
Administrative  
Professionals



We are committed to maintaining staff continuity on your engagement. Having the same resources available to you reflects a commitment to your organization and a deeper understanding of what you are trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect, which is a primary reason that we maintain long-term professional relationships.



**2005**  
Year founded



AICPA | FICPA | GFOA | FASD | FGFOA

## Services Provided



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

Grau & Associates is a professionally licensed local corporation in Florida and is certified by the State of Florida<sup>85</sup> as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise (S/MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005.

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. You will have a partner, manager and senior full time on the engagement. We have a total of 16 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of audit staff by employee classification are as follows:

<b>Employee Classification</b>	<b>Government Auditors</b>	<b>No. of C.P.A.s</b>
<b>Partners</b>	3	3
<b>Managers</b>	1	1
<b>Advisory Consultant</b>	1	1
<b>Supervisor / Seniors</b>	4	3
<b>Staff Accountants</b>	5	1
<b>Total</b>	<b>14</b>	<b>9</b>

### **Government Audit Experience**

As the successor firm of Grau & Company, we have provided governmental auditing services in Florida for over 30 years to various special districts, municipalities, and pension plans. Because of the wide array of governmental audits we perform, our staff works under government auditing standards year round and are exposed to the vast breadth and depth of different types of governments. This results in the District having some of the most diversely experienced auditors in the industry that bring more than great audit skills.

We are committed to local governments and their futures. As such, we are members of organizations that protect and improve local governments, like the Florida Association of Special District (FASD), Florida Government Finance Officers Association, the FICPA State & Local Government Committee, and the AICPA Government Audit Quality Center. Partner Tony Grau serves as the Chair for the City of Boca Raton Financial Advisory Board.

### **Special District Experience**

As special district auditing specialists, we audit a wide range of special districts, including;

Airport Authority
Beach and Park
Community Development
Drainage/Water Control
Fire Rescue
Improvement
Mosquito Control
Wastewater Treatment

We have been providing these services for over 30 years.

For all clients we perform a financial statement audit and as applicable a single audit.

## **Experience in Preparing Governmental Financial Statements**

66

We currently audit over 300 governments and prepare all except two of our clients financial statements. Some clients have basic financial statements and others an annual comprehensive financial report (ACFR). In preparing the financial statements, we ensure that all applicable GASBs have been implemented, that the report is in accordance with GAAP and that the GFOA checklist items are all included in the report.

We will be available to perform additional services as needed by the District and will support the District in ensuring throughout the engagement that the District remains current with any new accounting and reporting standards issued by the GASB.

## **Experience in Projects of Similar Nature**

<b>Lake Worth Drainage District</b>	
Scope of Work	<b>Financial Audit</b>
Dates	<b>Annually since 2018</b>
Lead Auditor	<b>David Caplivski</b>
Client Contact	<b>Karen M. Hoyt   Treasurer</b> <b>13081 Military Trail</b> <b>Delray Beach, FL 33484</b> <b>561.498.5363 / <a href="mailto:khoyt@lwdd.net">khoyt@lwdd.net</a></b>
<b>Old Plantation Water Control District</b>	
Scope of Work	<b>Financial Audit</b>
Dates	<b>Annually since 2016</b>
Lead Auditor	<b>Stella Matevosyan</b>
Client Contact	<b>Brett Butler   Superintendent</b> <b>8800 N River Canal Road</b> <b>Plantation, Florida 33324</b> <b>(954) 472-5596 / <a href="mailto:oldplantation@bellsouth.net">oldplantation@bellsouth.net</a></b>
<b>Pinellas Park Water Management District</b>	
Scope of Work	<b>Financial Audit</b>
Dates	<b>Annually since 2004</b>
Lead Auditor	<b>Jaime Medlicott</b>
Client Contact	<b>Randal Roberts   Executive Director</b> <b>6460 35 Street N.</b> <b>Pinellas Park, FL 33781</b> <b>(727) 528-8022 / <a href="mailto:randy@ppwmd.com">randy@ppwmd.com</a></b>
<b>South Indian River Water Control District</b>	
Scope of Work	<b>Financial Audit</b>
Dates	<b>Annually since 2007</b>
Lead Auditor	<b>David Caplivski</b>
Client Contact	<b>Chuck Haas   Treasurer</b> <b>15600 Jupiter Farms Road</b> <b>Jupiter, FL 33478</b> <b>(561) 747-0550 / <a href="mailto:haas@sirwcd.org">haas@sirwcd.org</a></b>

### Central Broward Water Control District

Scope of Work	Financial Audit
Dates	Annually since 2004
Lead Auditor	Stella Matevosyan
Client Contact	Ashley Foster   District Clerk 8020 Stirling Road Hollywood, FL 33024 (954) 432-5110 / <a href="mailto:Ashley@centralbrowardwcd.org">Ashley@centralbrowardwcd.org</a>

### Coquina Water Control District

Scope of Work	Financial Audit
Dates	Annually since 2015
Lead Auditor	Stella Matevosyan
Client Contact	Cheryl Williams   Accountant 17429 NW 242 Street Okeechobee, Florida 33024 (863) 763-4601 / <a href="mailto:Cheryl.williams@wbwcpa.com">Cheryl.williams@wbwcpa.com</a>

### Key Largo Wastewater Treatment District

Scope of Work	Financial Audit
Dates	Annually since 2005
Lead Auditor	Jaime Medlicott
Client Contact	Peter Rosaseo   General Manager PO Box 491 Key Largo, FL 33037 (305) 743-6586 / <a href="mailto:Peter@keyscpa.com">Peter@keyscpa.com</a>

### South Central Regional Wastewater Treatment & Disposal Board

Scope of Work	Financial Audit
Dates	2015-2021
Lead Auditor	Vinnette Hall
Client Contact	Doug Levine   Chief of Operations 1801 North Congress Avenue Delray Beach, Florida 33445 (561) 494-1050 / <a href="mailto:dlevine@scrwwtp.org">dlevine@scrwwtp.org</a>



# **Management Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Partner, Supervisory and Staff Qualifications and Experience**

You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE in governmental accounting as required by the GAO and Board of Accountancy.

### ***Profile Briefs:***

#### **Antonio J Grau, CPA (Partner)**

Years Performing Government Audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton.

#### **David Caplivski, CPA (Partner)**

Years Performing Government Audits: 13+

David has audited municipalities, special districts, and pension plans throughout his career at Grau. He is certified by the AICPA as a Certified Information Technology Professional (CITP).

#### **Antonio S. Grau, CPA (Advisory Consultant)**

Years Performing Government Audits: 40+

Tony Sr. has audited Florida nonprofits, municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career. As the firm's concurring reviewer, he provides an independent look at the audit engagement ensuring the firm has performed sufficient audit work and the reports issued are accurate.

#### **Vinnette Hall, CPA (Manager)**

Years Performing Government Audits: 14+

Vinnette has audited non-profits, municipalities, special districts, and pension plans throughout her career at Grau. She is a GFOA ACFR reviewer and assists the firm in ensuring that our clients' financial statements are compliant with the GFOA certificate program requirements.

#### **Jamie Medlicott, CPA (Senior)**

Years Performing Government Audits: 8+

Jaime has audited municipalities, special districts, and pension plans throughout her career at Grau.

### **Staff Continuity**

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organization and a deeper understanding of what their organization is trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect.

In assigning staff to engagements, we place high importance on maintaining continuity of staff from one year to the next. This is important from both a client service as well as an engagement efficiency perspective. As our staff gains familiarity with a client, they are able to complete the engagement more efficiently and are able to identify recommendations for improvement within our client's operations.



## Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939 - 6672

### ***Experience***

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a prior member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting.

### ***Education***

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

Certified Public Accountant (1985)  
AICPA Accreditation Advanced Single Audit (2016)

### ***Clients Served (partial list)***

(>300) Various Special Districts  
Brevard Workforce Board  
Broward Education Foundation  
City of Cooper City  
City of Lauderdale Lakes  
City of Lauderhill  
City of Lauderhill General Pension  
City of North Lauderdale  
City of Oakland Park  
City of Weston  
Delray Beach Housing Authority  
East Central Regional Wastewater Treatment Fac.  
Florida Community College at Jacksonville  
Florida Department of Management Services  
Greater Boca Raton Park & Beach District  
Highland County School District  
Hispanic Human Resource Council

Key Largo Water Treatment District  
Lake Worth Drainage District  
North Lauderdale Academy High School  
Orlando Housing Authority  
Palm Beach County Workforce Development Board  
Peninsula Housing Programs  
School Board of Broward County  
School Board of Miami-Dade County  
School Board of Palm Beach County  
South Florida Water Management District  
Southwest Florida Workforce Development Board  
Town of Davie  
Town of Highland Beach  
Town of Hypoluxo  
Village of Golf  
Village of Wellington  
West Palm Beach Housing Authority

### ***Professional Education (over the last two years)***

#### **Course**

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### **Hours**

40  
53  
93 (includes 4 hours of Ethics CPE)

### ***Professional Associations/Memberships***

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member



**David Caplivski, CPA/CITP, Partner**  
Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

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**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
Master of Accounting  
Nova Southeastern University (2002)  
Bachelor of Science  
Environmental Studies

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**Certifications and Certificates**

Certified Public Accountant (2011)  
AICPA Certified Information Technology Professional (2018)  
AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

**Professional Education** (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Member, Florida Government Finance Officers Association  
Member, Florida Association of Special Districts



**Antonio S. Grau, CPA** <sup>72</sup>  
**Concurring Review Consultant**  
Contact: [asgrau@graucpa.com](mailto:asgrau@graucpa.com)

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**Experience**

Antonio was the head of the governmental audit department of Grau & Company and performs the concurring review and advises on all the governmental audits of the firm.

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

Grau & Company	Partner	1977-2004
Public Company	Financial Officer	1972-1976
International Firm	Auditor	1966-1972

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**Education**

University of Miami (1966)  
Bachelor Degree  
Business Administration

Certified Public Accountant (1970)

AICPA Certificate of Educational Achievement Governmental and Not-For-Profit Accounting and Auditing (1994/1995)

**Clients Served** (partial list)

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami / Community Development Block Grants	Village of Biscayne Park
	West Palm Beach Housing Authority

**Professional Education** (over the last *two* years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	67
Total Hours	99 (includes 4 hours of Ethics CPE)

**Professional Associations/Memberships**

Member, American Institute of Certified Public Accountants	Institute of Certified Public Accountants (1996-1997)
Member, Florida Institute of Certified Public Accountants	Institute of Certified Public Accountants (1991 - 1993)
Past member, State and Local Government Committee, Florida	
Past member, Quality Review Acceptance Committee, Florida	
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing	





## Vinnette Hall, CPA, Manager

Contact : [vhall@graucpa.com](mailto:vhall@graucpa.com) / (561) 939-6675

### Experience

Grau & Associates	Manager	2017-Present
Grau & Associates	Consultant	2010-2017
Grau & Associates	Senior Auditor	2004-2009
North Broward		
Hospital District	Chief Internal Auditor	2014-2016
Spear, Safer,		
Harmon & Co. PL	Staff Accountant	2004

### Education

Florida Atlantic University (2003)
Major: Accounting
Bachelor of Science
Carnegie Mellon University (1995)
Major: Operations/Production Management & Strategy
Master of Science
Harvard University (1992)
Major: Economics
Bachelor of Arts

### Clients Served (partial list)

(>300) Various Special Districts	South Indian River Water Control District
Aid to Victims of Domestic Abuse, Inc.	Southwest Florida Workforce Board
CareerSource Broward	Spring Lake Improvement District
Central Broward Water Control District	Town of Davie
City of West Park	Town of Haverhill
City of Weston	Town of Highland Beach
Indian River Mosquito Control District	Town of Lantana
Indian Trail Improvement District	Town of Lauderdale By The Sea
Ranger Drainage District	Town of Pembroke Park
South Central Reg. Wastewater Treatment & Disp. Bd.	Village of Wellington

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	30
Accounting, Auditing and Other	72
Total Hours	<u>102</u> (includes 4 hours of Ethics CPE)

### Professional Associations/Memberships

American Institute of Certified Public Accountants  
 Florida Institute of Certified Public Accountants  
 Florida Government Finance Officers Association



**Jaime Medlicott, CPA** 74

**Senior Auditor**

**Contact : : [jmedlicott@graucpa.com](mailto:jmedlicott@graucpa.com) / (561) 939-6679**

**Experience**

Grau & Associates	Senior Auditor	2014-Present
Security Pro Systems	Accounting Manager	2013-2014
Ultimate Software	Senior Accountant	2013
Ernst & Young LLP	Assurance	2010-2013
Crowe Horwath LLP	Audit Intern	2008-2010

**Education**

University of Florida (2010)  
Bachelor of Science, Accounting  
Masters of Accounting

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**Clients Served** (partial list)

(>300) Various Special Districts  
3Cinteractive  
AMSA Group  
CareerSource Central Florida  
City of Fort Lauderdale  
City of North Lauderdale  
City of Weston  
Coventry Health Care  
East Central Regional Wastewater Treatment Fac.  
Florida Public Transportation Association  
Key Largo Wastewater Treatment Plant  
Loxahatchee Groves Water Control District  
Martin Memorial

Nova Southeastern University  
Office Depot  
Pal Mar Water Control District  
Pinellas Park Water Management District  
SEACOR  
Shoes for Crews  
Sunshine Water Control District  
Telefonica  
Town of Lantana  
Town of Lauderdale By The Sea  
Village of Golf  
Village of Wellington

**Professional Education** (*over the last two years*)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations/Memberships**

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
FICPA Young CPAs Committee

# Methodology



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



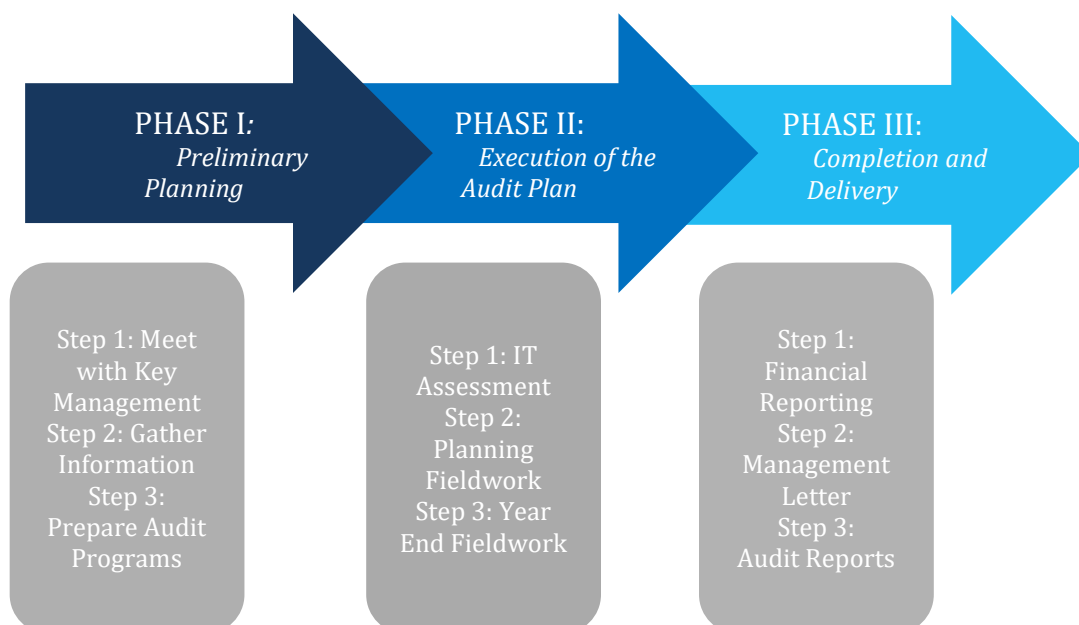
## **Firm Methodology**

We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.

Our **philosophy** is a simple one: to invest in the best trained personnel and technology to achieve the highest quality audit for our clients.

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.

## **Proposed segmentation of the engagement**



## **Phase I: Planning Phase**

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year. Further, as appropriate, our audit will be planned to provide for a low level of audit risk.

### *Step 1: Meet with the District's Key Management*

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the District Board, and/or Budget, Banking & Audit Committee to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- » Our audit approach and scope
- » Lines of communication
- » Scheduling to minimize disruption of your staff
- » Areas management and Commission have concerns
- » Timeline for audit services

### Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;



This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the District's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the District's policy manuals will be stored in our electronic permanent file for future use.

#### Other Planning Procedures include:

- » Review budgets, organization charts, and audit pertinent procedure manuals
- » Design "walkthroughs" as deemed necessary
- » Review minutes from the District's Commission
- » Review agreements, debt related documents, resolutions, and contracts, etc.
- » Prepare a list of schedules and work papers to be prepared by the District's personnel

### Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

## **Phase II – Execution of Audit Plan**

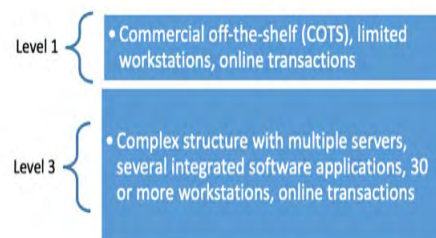
### Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- » Data security including access to the data and software
- » Processes that import data from an outside source
- » Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.



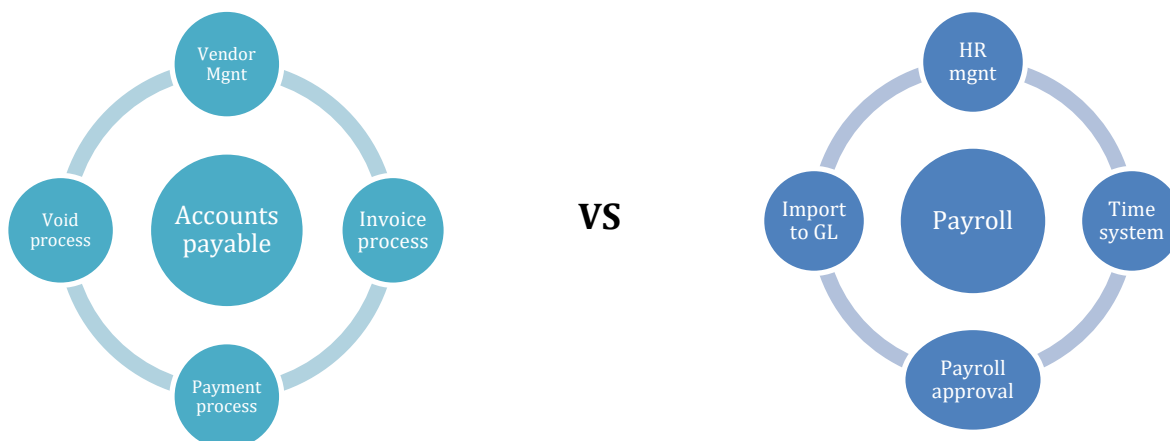
We will assess, document, and test as deemed necessary the following five areas of IT controls:

### General IT Controls

Entity Level Controls	Change Management	Security	Backup & Storage	3rd Party Provider
<ul style="list-style-type: none"> <li>•Strategic plan</li> <li>•Risk Assessment and Risk Management</li> <li>•Environmental Controls</li> <li>•Access Controls</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Segregation of duties</li> <li>•Controls</li> <li>•Data Conversion</li> <li>•Tracking System</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Perimeter and network</li> <li>•User access rights</li> <li>•Passwords</li> <li>•Physical Access</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Frequency of backups</li> <li>•How stored</li> <li>•How often tested</li> <li>•Access</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Evaluation Performed</li> <li>•Access Permissions</li> <li>•Interaction with Software</li> <li>•SOC report Recieved</li> </ul>

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over payroll, as such, tests of controls will have to be different.

### Application Controls



#### Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial, as it is the foundation of what substantive procedures will be performed in Step 3 below.

### *Step 3: Year End Fieldwork*

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- » *Examination (inspection)* – to substantiate authenticity
- » *Observation* – to ascertain compliance
- » *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high risk area.** The engagement partner and manager will meet with District representatives on all material matters as they arise and report promptly any potential audit issues.

## **Phase III: Reporting**

### *Step 1: Financial Reporting*

During this step, the audit team will complete the tasks related to financial reporting, including drafting the ACFR, as applicable. Tasks to be performed include:

- » Final analytical review procedures
- » Review and inquires for subsequent events, contingencies and commitments
- » Update to attorney's letter and minutes

### *Step 2: Management Letter*

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change.**

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

### *Step 3: Audit Reports*

The final step in our audit involves the preparation and review of the various audit reports. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the District's management, to review all the draft reports and make any financial revisions before issuing the final reports.

**The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP.**

**Implementation Schedule**

<b>Audit Phase and Tasks</b>	<b>JUL</b>	<b>AUG/SEP</b>	<b>MAR / APR</b>
<b>I. <u>Planning Phase</u></b>			
Planning discussions with financial management			
Understanding the entity and environment			
Develop understanding of IT controls & systems			
Preliminary analytical reviews on financial statements			
Conduct risk assessments			
Develop audit plan			
Request the District's assistance & documentation needs			
<b>II. <u>Internal Control Phase</u></b>			
Conduct tests of internal controls and systems			
Perform information technology evaluation & follow-up			
Conduct Single Audit Testing, if applicable			
Provide the District with list of all schedules to be prepared			
Review and finalize audit plan			
<b>III. <u>Fieldwork Phase</u></b>			
Perform analytical procedures & respond to variances			
Perform substantive tests of account balances			
Perform compliance testing of transaction classes			
Review subsequent events, contingencies & commitments			
Review preliminary results with financial management			
<b>IV. <u>Reporting Phase</u></b>			
Perform final analytical procedures			
Review the financial statements			
Hold audit exit conference with financial management			
The District to provide responses to management comments and Single Audit findings, if applicable			
Issue opinion report on financial statements			By 4/30
Issue internal control & compliance report and single audit report			By 4/30
Issue management letter, if applicable			By 4/30

# **Price Proposal and Other Attachments**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Attachment#1

**Florida Inland Navigation District  
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**

Company: Grau & AssociatesAddress: 951 Yamato Road, Suite 280City & State: Boca Raton, Florida Zip Code: 33431Telephone: ( ) (561) 994-9299 Fax: ( ) (561) 994-5823Date of Proposal: 01/05/2024**FIRM FIXED FEES PROPOSALS:**I. Fiscal Year 2023 Audit Services: \$ 30,000

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits:

FY2024 \$ <u>31,000</u>	FY2025 \$ <u>32,000</u>	FY2026 \$ <u>33,000</u>
FY2027 \$ <u>34,000</u>	FY2028 \$ <u>35,000</u>	

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the District, Florida to furnish any service requested herein and deliver the same to the District at the specified location.

The undersigned further declares that he/she has carefully examined the specifications and is thoroughly familiar with them and their provision(s). He/She further declares that no other person than the proposer herein named has any interest in this proposal or in the contract to be executed, and that it is made without connection with any other person(s) making a proposal for the same services, and it is in all respects fair and without collusion and fraud.

Name & Title of Authorized Representative: (Printed) David Caplivski(Signature) David Caplivski



## Attachment#2

**Florida Inland Navigation District  
ACKNOWLEDGEMENT OF ADDENDA**

The undersigned acknowledges receipt of the following addenda to the Request for Proposals (Give number and date of each):

Addendum No. <u>N/A</u>	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

Failure to submit acknowledgement of any addendum that affects the submittal is considered an irregularity and may be cause for rejection of the proposal.

Name of Business: Grau & Associates

By: David Caplivski

(Signature)

David Caplivski - Vice President

Name & Title



## Mandatory Attachment#3

**Florida Inland Navigation District  
AFFIRMATIVE STATEMENT OF INDEPENDENCE  
AND NO CONFLICT OF INTEREST**

The Grau & Associates is independent of the Florida Inland Navigation District as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the Grau & Associates and the District or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the District.

In addition, the staff of Grau & Associates have not conducted other services for the District, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.

David Caplivski  
[Signature]

David Caplivski - Vice President

Name & Title of Authorized Representative (Printed)

01/02/2024

Date

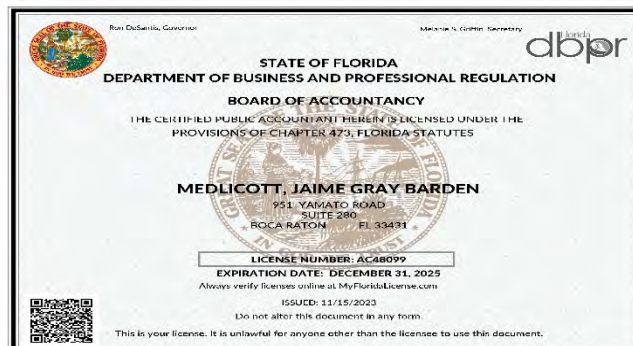
Mandatory Attachment #4

PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR



Mandatory Attachment #5

CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF



**PEER REVIEW OF QUALITY CONTROL**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



**March 17, 2023**

**Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.



## Mandatory Attachment #7

## PUBLIC ENTITY CRIMES STATEMENT

SWORN STATEMENT UNDER SECTION 287.133 (3) (A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
 AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract FIND audit services 2023

2. This sworn statement is submitted BY Grau & Associates, whose  
 business address is 951 Yamato Road, Suite 280, Boca Raton, FL 33431

and (if applicable) Federal Employer Identification Number (FEIN) is 20-2067322 (If the entity has no  
 FEIN, include the Social Security Number of the individual signing this sworn statement:

3. My name is David Capivski and my relationship to the entity named  
 above is Vice President

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

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

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

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control of any natural person who is active in the management of the entity  
 and who has been convicted of a public entity crime. The term "affiliate" includes those officers,  
 directors, executives, partners, shareholders, employees, members, and agents who are active in  
 the management of an affiliate. The ownership by one of shares constituting a controlling income  
 among persons when not for fair interest in another person, or a pooling of equipment or income  
 among persons when not for fair market value under a length agreement, shall be a prima facie  
 case that one person controls another person. A person who was knowingly convicted of a public  
 entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

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

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

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

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

☐ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted vendor list. (please attach a copy of the final order)

☐ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by, or pending with, the Department of General Services.)

David Caplinski  
(Signature)

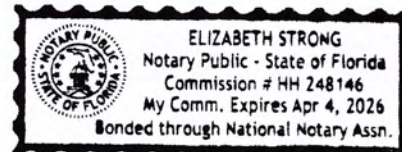
Date: 01/02/2024

STATE OF FLORIDA  
COUNTY OF Palm Beach

PERSONALLY APPEARED BEFORE ME, the undersigned authority, who, after first being sworn by me, affixed his/her signature at the space provided above on this 2 day of January, 2024, and is personally known to me, or has provided \_\_\_\_\_ as identification.

Elizabeth Strong  
Notary Public

My Commission expires: 04/04/2026



## Mandatory Attachment #8

## DRUG-FREE WORKPLACE CERTIFICATION

DRUG-FREE WORKPLACE CERTIFICATION

The below signed Bidder certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

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

COMPANY: Grau & Associates

ADDRESS: 951 Yamato Road, Suite 280

CITY: Boca Raton STATE: FL ZIP CODE: 33431

TELEPHONE NUMBER: (561) 939-6676

SIGNATURE: David Caplivski DATE: 01/02/2024

NAME (TYPED OR PRINTED): David Caplivski

TITLE: Vice President



# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Partial List of Clients

The following is a partial list of clients served and related experience:

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓		✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (>300)	✓		✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>329</b>	



<b>MUNICIPALITIES OR RELATED COMPONENT UNITS</b>	<b>Attestation Services</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Fund</b>	<b>CAFR</b>	<b>Current Client</b>	<b>Year End</b>
City of Cooper City			✓	✓	✓	✓		9/30
City of Lauderhill			✓	✓	✓	✓		9/30
City of Miami (Program Specific Audits)			✓				✓	9/30
City of North Lauderdale			✓	✓	✓	✓		9/30
City of North Palm Beach (Internal Audit)	✓							9/30
City of Pompano Beach (Joint Venture, 40%)			✓	✓		✓		9/30
City of West Park			✓	✓		✓		9/30
City of Weston			✓	✓	✓	✓		9/30
Town of Cloud Lake			✓				✓	9/30
Town of Davie			✓	✓	✓	✓		9/30
Town of Glen Ridge			✓				✓	9/30
Town of Haverhill			✓				✓	9/30
Town of Highland Beach			✓	✓	✓	✓		9/30
Town of Hillsboro Beach			✓	✓	✓		✓	9/30
Town of Hypoluxo		✓	✓				✓	9/30
Town of Jupiter Inlet Colony			✓			✓		9/30
Town of Lantana			✓	✓	✓	✓	✓	9/30
Town of Lauderdale by the Sea		✓	✓		✓	✓	✓	9/30
Town of Mangonia Park			✓		✓			9/30
Town of Pembroke Park			✓		✓			9/30
Town of South Palm Beach			✓		✓	✓	✓	9/30
Village of Golf			✓		✓	✓		9/30
Village of Wellington			✓		✓	✓	✓	9/30
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>22</b>	<b>10</b>	<b>14</b>	<b>14</b>	<b>10</b>	

<b>RETIREMENT PLANS</b>	<b>Financial Audit</b>	<b>ERISA/DOL</b>	<b>Current Client</b>	<b>Year End</b>
Campbell Property Management 401(k)	✓	✓	✓	12/31
CareerSource Central Florida 403(b) Plan	✓		✓	6/30
City of Cooper City General Employee Retirement Plan	✓			9/30
City of Lauderhill General Employee Retirement System	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross Country Home Services and Affiliates 401(k) Plan	✓	✓		9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Greater Naples Fire Rescue District Firefighters Pension Plan	✓		✓	9/30
Jacksonville Police and Fire Pension Fund	✓			9/30
San Carlos Park Fire Protection and Rescue Service District Retirement Plan	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			10/1
Town of Lauderdale by The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
<b>TOTAL</b>	<b>14</b>	<b>4</b>	<b>8</b>	

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>	<b>Attestation Services</b>	<b>Financial Audit</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Tax Services</b>	<b>Current Client</b>	<b>Year End</b>
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Brevard				✓	✓	✓		6/30
CareerSource Broward				✓	✓			9/30
CareerSource Central Florida				✓	✓	✓		6/30
CareerSource Palm Beach County		✓		✓	✓	✓	✓	6/30
CareerSource Pasco-Hernando				✓	✓	✓		6/30
CareerSource Polk				✓	✓	✓		6/30
CareerSource Southwest Florida				✓	✓	✓		6/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓							12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Urban League of Palm Beach County				✓	✓			6/30
<b>TOTAL</b>	<b>8</b>	<b>13</b>	<b>5</b>	<b>17</b>	<b>14</b>	<b>19</b>	<b>4</b>	

## ADDITIONAL SERVICES

### **Consulting / Management Advisory Services**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

Accounting systems	Fixed asset records	Organizational structures
Development of budgets	Cost reimbursement	Financing alternatives
IT Auditing	Indirect cost allocation	Grant administration and compliance

### **Arbitrage**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

  
**ORIGINAL**

*Proposal to Provide Financial Audit Services to the*

## **Florida Inland Navigation District**

**For the fiscal years ending  
September 30, 2023 through 2027  
with potential extensions for 2028 through 2032**

---

**Legal Name**

**James Moore & Co., P.L.**

FEIN 59-3204548  
121 Executive Circle  
Daytona Beach, Florida 32114

**Phone:** 386-257-4100

**Fax:** 386-252-0209

**[www.jmco.com](http://www.jmco.com)**

**Contact**

**James Halleran, CPA**

Engagement Lead Partner

**[James.Halleran@jmco.com](mailto:James.Halleran@jmco.com)**

**January 5, 2024**





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**AT YOUR SERVICE.  
ALWAYS.**

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# Transmittal Letter

January 5, 2024

Ms. Janet Zimmerman, Assistant Executive Director  
Florida Inland Navigation District  
600 Beach Road, Unit C  
Jupiter, FL 33469-3516



## Dear Ms. Zimmerman and Members of the Audit Committee:

We are pleased to present our proposal to provide financial auditing services to the Florida Inland Navigation District (FIND or District) for the fiscal years ending September 30, 2023 through 2027 with potential extensions for 2028 through 2032. 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.

## Understanding of the Work

We understand the District requests the services of an auditor to express an opinion on the District's basic financial statements and schedules in conformity with generally accepted accounting principles. The auditor is required to audit and prepare the supporting schedules contained in the Audited Financial Statements as described in the "Blue Book" Government Accounting, Auditing, and Financial Reporting (GAAFR) based on auditing procedures applied during the audit of the general-purpose Financial Statements.

The auditor shall be responsible for performing certain limited procedures involving the required Management's Discussion and Analysis (MD&A) and the required supplementary information required by the Government Accounting Standards Board as mandated by Government Accounting Standards.

The auditor shall express an opinion of the financial statements and conducted in accordance with:

- » Auditing standards generally accepted in the United States of America
- » The standards applicable to financial audits contained in Government Auditing Standards
- » The requirements of Sections 218.39 and 218.415 of the Florida Statutes and Chapter 10.550 of the Rules of the Auditor General
- » Provisions of the OMB Uniform Guidance 2.CFR 200, and the Florida Single Audit Act, Section 215.97, Florida Statutes, if applicable for the year
- » Other applicable federal, state, and local laws or regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future, if applicable for the year.

## Commitment to Perform the Work

James Moore commits to complete the engagement according to the preferred schedule provided in the RFP.

## Why James Moore is the Best Qualified

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services. But we're more than just an accounting firm; as a trusted business consulting resource, we provide additional services that cover a variety of needs. A relationship with our firm gives you access to professionals in data analytics, operational excellence, strategic planning, leadership development, human resources, process efficiency, technology and other areas that can help you succeed.



# Transmittal Letter

Over the years we have served **more than 100 local governments** throughout the state of Florida, and our firm has established a Government Services Team comprised of individuals who work almost exclusively on these engagements. These team members are entrenched in the government industry, both in the services we provide to governmental entities throughout Florida and because of our industry associations. 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.

Your audit team will be led experienced partners with **over 40 years of combined experience**:

**James Halleran, CPA, your Lead Engagement Partner**, has more than 25 years of experience providing audit and consulting services to government organizations throughout the state of Florida. James is known statewide as a distinguished government accountant and consultant and serves as an ACFR reviewer for the Government Finance Officers Association (GFOA). James also sits on the Technical Resource Committee for the Florida Government Finance Officers Association (FGFOA). He is an active committee member with the Florida Institute of CPAs (FICPA) and served on the FICPA Steering Committee of the State & Local Government Section for a number of years. As a result of this experience, he is frequently asked to present on topics specific to internal controls and accounting standards to industry-specific groups throughout Florida.

**Zach Chalifour, CPA, your Quality Control Review Partner**, is the leader of the firm's Government Services Team. He has 15 years of experience serving government entities and is an ACFR reviewer for the Government Finance Officers Association (GFOA). Zach is a member of the Florida Government Finance Officers Association (FGFOA) Conference Program committee and also is a frequent speaker for the FGFOA and Florida Institute of CPAs (FICPA).

## Firm Offer

This proposal is a firm and irrevocable offer for 90 days from the date of the proposal.

## Transitioning to a New Perspective

For nearly 60 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.

**What our proposal cannot convey is our sincere desire to work with FIND. 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

*As a partner with James Moore, I am authorized to bind the firm to this proposal.*



# Firm Qualifications and Experience

About James Moore

# Every day you go above and beyond.

## So do we.

### We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

### Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.



### OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



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

- » Licensed as a certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For almost 60 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)



### OUR PEOPLE

- » 280+ highly skilled, professional, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce

# Firm Qualifications and Experience

## Offices and Staffing



**5 STATEWIDE  
LOCATIONS  
& GROWING**

## James Moore & Co., P.L.

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	21	5	1	12	1	2
Directors & Managers	48	19	3	17	2	7
Accounting Staff	91	18	7	37	10	19
Accounting & Controllershship Staff	44	5	1	25	5	8
Technology Services Staff	21	4	1	13	2	1
Administrative Staff	56	7	4	31	8	6
<b>Total</b>	<b>281</b>	<b>58</b>	<b>17</b>	<b>135</b>	<b>28</b>	<b>43</b>
Government Audit Staff	62	13	4	30	6	9
CPAs	86	24	4	42	4	12

# Firm Qualifications and Experience

## Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

### Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



### National & International Affiliations

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



### Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**

- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities
- » Various local chapters of the Florida League of Cities and the FGFOA



Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.



- » Named by *Forbes Magazine* as one of America's Top Recommended Tax & Accounting Firms since 2020.
- » *Accounting Today* named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- » Recognized as a Best Firm for **Women** and for **Equity Leadership** by the Accounting MOVE Project, with **50% women partners in our firm.**
- » *Florida Trend* has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a Top 200 Firm since 2010 (13 years running!).



# Firm Qualifications and Experience

AGN International

## The Attention of a Regional Team The Gravitas of an International Firm

**With James Moore + AGN International  
you get personal service with big firm backup.**

### What is AGN International – and what does it mean for you?

James Moore is a member of AGN International, a worldwide association of separate and independent advisory businesses sharing a dedication to exemplary client service. Members deliver assurance, accounting, tax, and consulting services to individuals and organizations across the globe.

AGN International has approximately 200 member firms in over 82 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.



Thanks to this association, clients of AGN members (this means you!) have direct access to practical business advice within a structure of trusted relationships. The result is a high standard of service at an affordable rate – **an antidote to the complexity and higher cost of large global service providers.**

01 ASIA/PACIFIC

02 CENTRAL &  
SOUTH AMERICA

03 EUROPE,  
MIDDLE EAST  
& AFRICA

04 NORTH AMERICA

# Firm Qualifications and Experience

## Government Services Team



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

# Firm Qualifications and 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 Community Development District
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » 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
- » New River Solid Waste Association
- » 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 Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » 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
- » Three Rivers Library System
- » Villages of Avignon Community Development District
- » Volusia Council of Governments
- » Volusia County Industrial Development Authority
- » Volusia Soil & Water Conservation District
- » Volusia Water Alliance
- » Walkers Green Community Development District
- » Water Authority of Volusia
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority



# Firm Qualifications and Experience

## Local Government Experience



Our firm has audited **over 100 governmental entities**, giving us in-depth knowledge of your needs and requirements. Our municipal and county government experience is as follows:

### Municipalities

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

### Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Nassau\*
- » Putnam
- » St. Johns
- » Union
- » Volusia
- » Wakulla

\*Special engagement.

# Firm Qualifications and Experience

## *Single Audit Experience*

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550. We have performed single audits for the following governmental clients (current and former).

- » City of Avon Park
- » City of Bristol
- » City of Bunnell
- » City of Cape Canaveral
- » City of Carrabelle
- » City of Crystal River
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lynn Haven
- » City of Mexico Beach
- » City of Monticello
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Marks
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Altha
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Interlachen
- » Town of Orange Park
- » Baker County
- » Bradford County
- » Clay County
- » Flagler County
- » Gilchrist County
- » Levy County
- » Liberty County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County
- » Capital Region Transportation Planning Agency
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Florida Governmental Utility Authority
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Putnam-Clay-Flagler EOC, Inc.
- » River to Sea Transportation Planning Organization
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Suwannee River Economic Council
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » Wakulla County School Board



# Firm Qualifications and Experience

## Additional Government Services



## More than just an auditor. Much more.

At James Moore, we understand governments are concerned with more than just financial statements, so we offer a wide range of services to help you in every aspect of your operations.

- » **Audit & Assurance** - Have confidence that your financial reporting meets industry standards and federal and state regulations.
- » **Accounting & Controllershship** - Complement your existing financial staff or outsource your accounting completely, for a customized solution that suits your needs.
- » **Board Development & Training** - Cultivate an engaged and enthusiastic board with the skills needed to help your organization succeed.
- » **Cost Allocation Planning** - Help manage costs and avoid unnecessary or unwanted spending through better planning.
- » **Employee Benefit Plan Audits** - Give your employees peace of mind that their retirement funds are protected and secure.
- » **Internal Control Evaluations** - See how robust and effective your accounting controls are and help reduce the risk of fraud and loss.
- » **Tax Planning & Compliance** - Ensure the information on your Form 990 satisfies the IRS and gives potential donors and grantors confidence in your organization.
- » **Technology Solutions** - Safeguard your IT network and maintain secure cyber-connections with your clients and employees.
- » **HR Solutions** - Gain peace of mind over the needs of your unique workforce in an ever-changing compliance environment.
- » **Operational Excellence** - Improve your operations and grow your bottom line by redirecting your resources to the things that matter most.
- » **Strategic Planning** - Refine your goals, establish priorities, and develop clear steps so your team can move forward with clarity and confidence.
- » **Transition Planning & Leadership Development** - Strengthen your board and talent pipeline with a transition plan to handle succession development challenges.

# Firm Qualifications and Experience

*Strength and Stability of the Firm*

## Summarized Financial Information



### BY THE NUMBERS

- » \$37M Revenues
- » \$4.7M Assets
- » 281 Employees
- » 5 Offices



Our workforce is 280+ employees strong with 8% growth every year since 2013

### STEADY GROWTH

### LOCAL OWNERSHIP



21 Partners with a combined 350 years of tenure at JMCO

### RELIABLE TEAM

### SECURELY COVERED

Maintaining insurance coverage for workers' compensation, general commercial liability, and professional liability



- » Largest Accounting firm in the North Central Florida Region
- » Top Accounting Firms statewide by *Florida Trend* Magazine
- » Top 200 Firm in the US by *Inside Public Accounting*

### 59 YEARS OF REGIONAL STABILITY

Our firm is a loyal customer of Ameris Bank





## **Firm Qualifications and Experience**

### *Staffing Capability and Workload*

While our current staff are enough to serve all of our existing clients, we continue to hire new personnel on a regular basis. As our workload increases, our firm stays ready to provide the highest level of client service. The bottom line—we always will have the ability to complete the work required by the District.

Currently, during our government season (primarily November-March); our scheduled hours versus capacity of supervisory personnel is at approximately 70% based on projections for this upcoming government audit season. Based on a government services supervisory team (seniors and above) of approximately 40 individuals, this results in an overall expected capacity of approximately 6,000-8,000 hours.



### *Approach to Meet Schedule and Budget Requirements*

Our organization is centered on solid accounting principles and accurate financial statements. You can rest assured our professional, dedicated, and meticulous staff will perform your audit in a timely manner. That extends to the entire process, from proactive planning and risk assessment to fieldwork and presentation of the financial statements. Through our dedication to timeliness, we deliver value to your business.

We believe constant and open communication with you is the key to monitoring the progress of your audit in order to meet the schedule and budget requirements. Since we communicate regularly during the entire audit process, there will be no surprises when we issue our reports. Every member of your engagement team has a specific role to play, and our audit approach includes well-defined steps that involve schedule planning, progress monitoring, and diligent and flexible communication. Emphasizing two-way communication with you ensures dates associated with our agreed-upon timeline are not compromised. As such, all management personnel with James Moore will be available for telephone calls and specific inquiries. One or more management personnel will be available for meetings within a 24-hour notice.

# Firm Qualifications and Experience

## Participation in Associations

James Moore is a member in good standing to the organizations listed below. Government Services Team members regularly make presentations to these groups on topics such as internal controls, financial reporting, and the benefits of Lean Six Sigma (process improvement).

- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association
- » Florida Court Clerks and Comptrollers (speaker)
- » Florida Government Finance Officers Association
- » Florida League of Cities
- » Florida Tax Collectors Association
- » Alachua County League of Cities
- » Northeast Florida League of Cities
- » Northwest Florida League of Cities
- » Volusia/Flagler League of Cities
- » Space Coast League of Cities
- » Big Bend Chapter of the FGFOA
- » North Central Chapter of the FGFOA
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the FGFOA

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 an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

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

## GASB Statements

**We consider GASB standard assistance to be part of our role as auditors and trusted business advisors.**

The release of new Governmental Accounting Standards Board (GASB) accounting standards has the potential for a significant impact on your financial statements.

Our audit plan always involves the advance communication and education of upcoming GASB pronouncements well before the required implementation dates to help ensure clients are fully prepared for implementation. The most current examples of this relates to GASB 87 Leases and GASB Subscription Based Information Technology Arrangements, where we have been working with a handful of clients in recent months to help ensure they have a plan in place to implement the new standards.

Upon the release of a new GASB statement, the potential impact to your financial statements is analyzed and discussed with appropriate management personnel.

We will work with your management and accounting personnel to ensure all applicable new standards are implemented in the financial statements in a timely manner, to include assistance with the drafting of new or updated disclosures. We also release articles, email notifications, and whitepapers on these standards whenever needed to ensure government entities have the most up-to-date information available on these important developments.



# Firm Qualifications and Experience

## Quality Assurance

### Review Process

We follow a collaborative review process. This ensures each team member takes ownership and responsibility for the entire engagement.

As audit work is performed, the Engagement Manager and Partner are regularly performing their review. Any comments are discussed promptly with the engagement team. The objective is to review staff's work as it is being completed so any issues can be addressed immediately. Reviews are crucial to engagement timeliness and ensure the engagement requirements will be delivered as specified in the contract.

Prior to submitting audit reports and financial statements to the client, all documents are reviewed by the Lead Partner and the Quality Control Review Partner. We provide document drafts to the client in advance of board meetings, which allows members to review them thoroughly beforehand. This saves valuable time and ensures every detail gets the attention it deserves.

The Lead Partner has complete and final responsibility for the audit, including ensuring the highest quality of client service and technical competence. The Lead Partner reviews, approves, and dispenses any corrective actions needed.

### Quality Control

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

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



# Firm Qualifications and Experience

## References

The following clients represent engagements similar to the engagement described in your RFP. We invite you to contact these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

<b>St. Johns River Water Management District</b>	R. Gregory Rockwell, CPA, Finance Director (386) 312-2322 grockwell@sjrwmd.com
<b>Southwest Florida Water Management District</b>	Melisa Lowe, Senior Procurement Specialist (352) 796-7211 melisa.lowe@watermatters.org
<b>Northwest Florida Water Management District</b>	Amanda Bedenbaugh, Chief, Bureau of Finance and Accounting (850) 539-2596 amanda.bedenbaugh@nwfwater.com

*James Moore and Co. has provide our yearly external auditing services for South Walton County Mosquito Control District since the 2021 fiscal year. It was an extremely smooth transition from the prior firm.*

*My most important goal when I became finance person was to resolve the prior issues and develop consistent reporting. This team has been remarkable to work through our rough areas and assist me with creating internal controls going forward.*

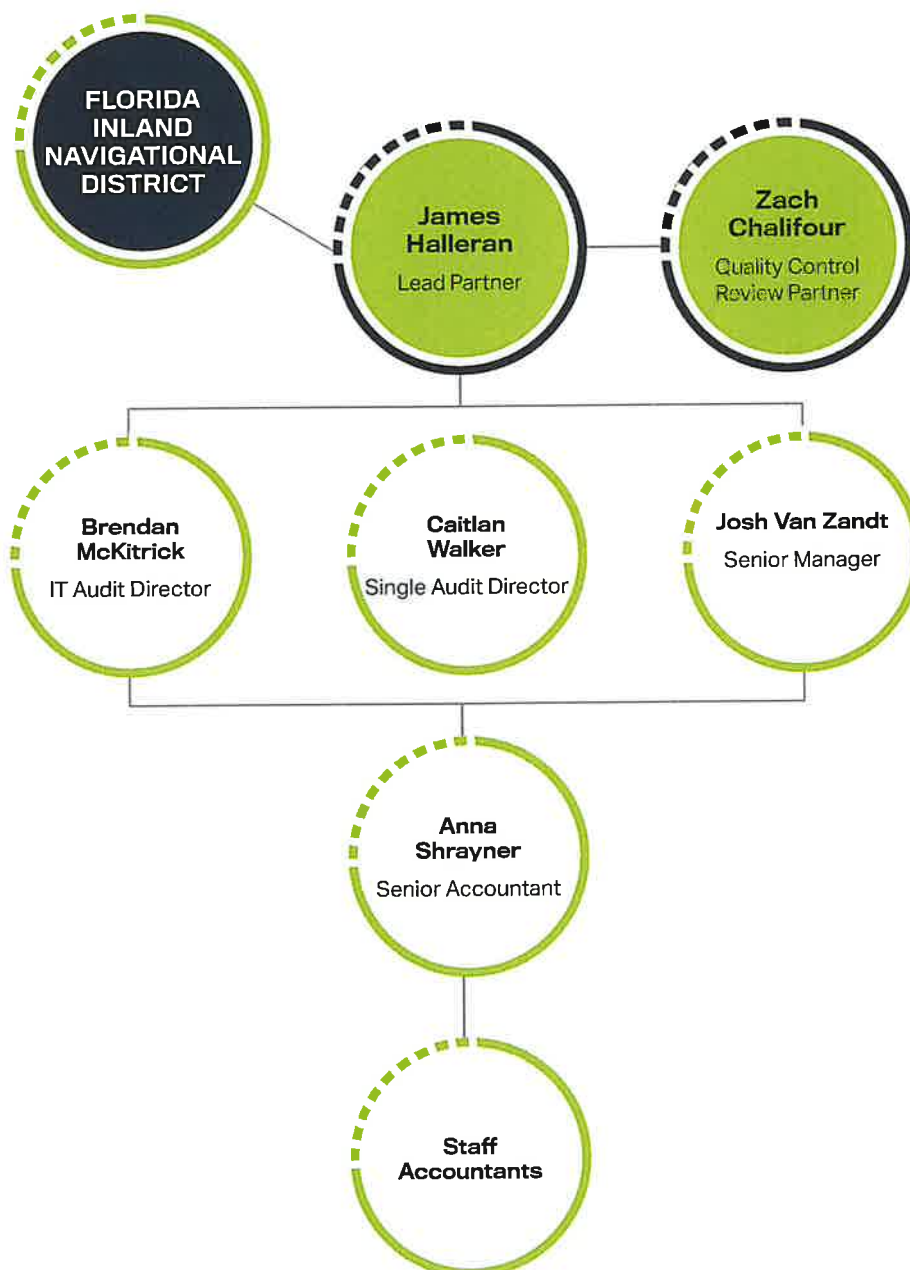
*James Moore has been hands-down a great group to work with and professional in all aspects. Their availability to assist throughout the year is a great bonus!*

Cammi Henderson, Office Manager  
South Walton County Mosquito Control District

# Management Staff Experience

## *Proposed Staffing Plan*

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.





# Management Staff Experience

## Résumés

### James Halleran, CPA Lead Partner

**James has 30 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 nonprofit and 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



# Management Staff Experience

Résumés

James Halleran, CPA

## Relevant Experience

### Governmental Organizations

- » Bradford County Development Authority
- » Bridge Harbor Community Development District
- » CBL/BM Port Orange West Community Development District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Southeast Volusia 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
- » SWI Community Development District
- » Villages of Avignon Community Development District
- » Volusia Council of Governments
- » Walkers Green Community Development District
- » West Volusia Advertising Authority
- » West Volusia Hospital Authority

### School District - Internal Accounts

- » Flagler Schools
- » Gadsden County School District
- » Nassau County School District
- » Seminole County Public Schools
- » St. Johns County School District

### 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

### 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 Pomona Park
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine 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 Indian Shores
- » Town of Interlachen
- » Town of Melbourne Beach
- » Town of Welaka

### Counties

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

# Management Staff Experience

## Résumés

### 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 and Accounting & Auditing Teams.**



#### 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 less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. 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, where he now serves as an adjunct professor teaching the graduate-level Governmental Accounting course. 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 (Past Captain)



# Management Staff Experience

Résumés

**Zach Chalifour, CPA**

## Relevant Experience

### Governmental Organizations

- » Big Bend Water Authority
- » Capital Region Transportation Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » River to Sea Transportation Planning Organization
- » South Walton County Mosquito Control District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia County Industrial Development Authority
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

### Counties

- » Baker County
- » Bradford County
- » Clay County
- » Gilchrist County
- » Levy County
- » Liberty County
- » Nassau County (Internal Audit)
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

### Retirement/Pension

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

### Municipalities

- » City of Bunnell
- » City of Cape Canaveral
- » City of Casselberry (special project)
- » City of Chattahoochee
- » City of Chiefland
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Jacksonville (TDT Audits)
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » 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 Indian Shores
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings (Contract CFO)
- » Town of Malabar
- » Town of Melbourne Beach
- » Town of Welaka
- » Town of Yankeetown

# Management Staff Experience

## Résumés

### Brendan McKitrick, CPA, CISA IT Audit Director

**Brendan has 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 financial statement audits and a variety of IT-related audit services.**



#### Engagement Responsibilities

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

#### Experience

Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Recently Brendan co-presented on the FGFOA webinar scientifically on GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

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



# Management Staff Experience

Résumés

**Brendan McKittrick, CPA, CISA**

## Relevant Experience

### Governmental Organizations

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

### 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
- » Bradford County
- » Clay County
- » Gilchrist County
- » Levy County
- » Liberty County
- » Union County
- » Volusia County

### 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
- » The Bulldog Club, Inc.
- » 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 Student Aid Association (Wolfpack Club)
- » Northern Illinois University
- » San Jose State University
- » Texas State University
- » 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 Florida Department of Athletics
- » University of North Florida Financing Corporation
- » University of North Texas
- » University of Notre Dame
- » University of South Florida
- » University of West Florida
- » West Virginia University

# Management Staff Experience

## Résumés

### Caitlan Walker, CPA Single Audit Director

**Caitlan has 13 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; Employee Benefit Plan Audit Quality Center)
- » 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.
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)



# Management Staff Experience

Résumés

Caitlan Walker, CPA

## Relevant Experience

### Governmental Organizations

- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » CBL/BM Port Orange West Community Development District
- » Clay County Economic Development Corporation
- » Clay County Utility Authority
- » Cypress Head Golf Club
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » 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
- » River to Sea Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Walkers Green Community Development District
- » West Volusia Advertising Authority

### Retirement/Pension Plans

- » TMVC 401(k) Plan
- » Volusia Transit Management, Inc. 401(k) Profit Sharing Plan and Trust

### Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chiefland
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » 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 St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Malabar
- » Town of Melbourne Beach

### Counties

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

# Management Staff Experience

## Résumés

### Josh Van Zandt, CPA Senior Manager

**Josh has nine 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 managing 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 nine 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, and completes engagement quality control reviews for government and nonprofit audits. He also performs other assurance engagements in areas such as pension plans, timeshares, condo associations, and other 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
- » Volusia Leagues of Cities
- » Volusia Young Professionals Group
- » Delta Mu Delta (Former Officer)



# Management Staff Experience

Résumés

Josh Van Zandt, CPA

## Relevant Experience

### Governmental Organizations

- » 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

### 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

### School Districts - Internal Accounts

- » Flagler Schools
- » Seminole County Public Schools

### 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 Brevard
- » 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.

# Management Staff Experience

## Résumés

### Anna Shrayner Senior Accountant

**Anna has over four years of experience providing assurance services to nonprofit organizations and government entities.**



#### Engagement Responsibilities

Anna will be responsible for planning, performance of field work, Federal and State grant testing, and preparation of final audit reports. She will conduct audit testing of the financial statements and compliance auditing under OMB Uniform Grant Guidance.

#### Experience

With over four years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures, Anna focuses primarily on nonprofit clients, giving her extensive knowledge of the requirements of these organizations.

#### Education

Anna earned a Bachelor of Science in Business Administration (Accounting) from the University of Central Florida.

#### Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Volusia Young Professionals Group (Board Member)



# Management Staff Experience

Résumés

Anna Shrayner

## Relevant Experience

### Governmental Organizations

- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » West Volusia Advertising Authority
- » Florida PACE Funding Agency, Inc.
- » St. Johns River Water Management District

### Municipalities

- » City of Cape Canaveral
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Sopchoppy
- » City of St. Augustine Beach
- » City of Titusville
- » Town of Indian Shores
- » Town of Malabar
- » Town of Melbourne Beach

### Counties

- » Baker County
- » Clay County
- » Liberty County
- » Volusia County

### Nonprofits

- » The Arc Volusia, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Gulf Coast
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » The Consortium of Florida Education Foundations
- » Daytona Beach Area Association of Realtors, Inc.
- » The Early Learning Coalition of Flagler & Volusia Counties, Inc.
- » The Education Foundation of Alachua County, Inc.
- » First Step Shelter, Inc.
- » The House Next Door, Inc.
- » Northeast Florida Health Services, Inc.
- » Reading Edge Academy, Inc.
- » Samsula Academy
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.

# Management Staff Experience

## *Quality of Staff and Consistency*

### Hiring Philosophy

The primary asset of any business is the quality and skill of its employees. Our firm employs top professionals with diverse accounting, financial, and personal backgrounds. All professional staff members are college graduates and most are CPAs. We recruit from universities and hire individuals in the upper 25% of their graduating class. Additionally, a substantial portion of our accountants have worked with national firms, providing additional training and experience to our firm.

### Continuity

We understand the benefit of continuity of all engagement personnel year after year. So your engagement team will remain as consistent as possible and will always include experienced individuals.

We will provide an audit team experienced and knowledgeable about governmental entities; we do not believe it is your responsibility to train our staff. We make every attempt to utilize the same personnel, providing an intangible benefit to our clients and reducing the disruption to our client's operations. If changes to the engagement team become necessary, we will submit our request in writing for your approval.

### Retention

Our staff turnover is very low compared to most CPA firms, averaging approximately 10% for all employees over the past three years. While we cannot guarantee the same individuals will be assigned to an engagement year after year, we do recognize the importance of assigning experienced staff to engagements. Each individual assigned has experience serving comparable organizations.

*As we hire top professionals throughout the state, we draw from multiple offices to ensure we assemble the best team for each engagement. This ultimately adds value to our partnership with clients. We have provided a breadth of engagement team members in this proposal to support your specific needs.*



# Methodology

## Specific Audit Approach

### Audit Approach & Process

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

Additionally, if significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

For the purposes of this proposal, we've summarized our audit process into three distinct phases:

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.



### Lean Culture

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

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.





# Methodology

## Specific Audit Approach

### PLANNING

#### Continuance Considerations

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

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

#### Pre-Planning Conversations

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

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

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

#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
  - Assessment of risk at the financial statement account balance level
  - Plan tests of controls, tests of compliance and substantive procedures
  - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance
- » Evaluate results of testing and, if necessary, modify the audit plan

#### Internal Controls

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

#### 1] Financial reporting

#### 2] Operations

#### 3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

# Methodology

## Specific Audit Approach

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

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

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

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

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

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

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

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

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

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

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

# Methodology

## Specific Audit Approach

### FIELDWORK

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

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

### REPORTING

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

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

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

**In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.**



# Methodology

## *Auditing That Makes Sense*

### Statistical Sampling

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

### Extent of Computer Software

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

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

### Type and Extent of Analytical Procedures

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

### Internal Control Structure

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

### Determining Laws and Regulations Subject to Testing

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

### Drawing Audit Samples

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

# Methodology

## Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Citrix ShareFile software, particularly the ShareFile Request List. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the software is what truly **maximizes the efficiency and effectiveness of communication in the audit process**.

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into the ShareFile Request List. Each line on the imported list generates a “Task” in the ShareFile Request List. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this software are as follows:

### Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you’ve provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to the ShareFile Request List, not only does it allow all individuals with access to follow through the same conversation surrounding any follow-up questions on an audit request, but it also allows individuals to be specifically tagged in a conversation so your team members spend less time having to filter through all the noise to find anything they might need to reply to.

### Task Assignment

Tasks can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals.

### Due Date Tracking

Each task is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

### Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your ShareFile Request List and view a real-time status update on the audit request list.

### Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we export the final ShareFile Request List – inclusive of the “original” request list and any additional items/questions added – to use as the starting point for next year’s request list. This allows you provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

#### ShareFile Request List: Requested Files

View Task 53

Task Details

Requested Files

Comments & Activity

Status: For Review

Request Date: 01/11/2023

Due Date: 3/31/2023

Category: Other Confirmations

Assignee: June Steding and Susan Scrogam

Description: Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy

5

Reference files
Delete all
+ Add more

doc

 County Revenue Template - Published.docx

doc

 Dukes Energy Utility Tax and Franchise Fees - Published.doc

doc

 Debt Confirm Template - Published.docx

doc

 Grant Confirm Template - Published.docx

doc

 Revenue Confirm Template - Published.docx

# Methodology

## Technology and Your Audit

### ShareFile Request List: Auditor View

ID	Status	Request Date	Due Date	Description*	Category	Assignee*	Requested Files
55	In Progress	03/14/2023	03/15/2023	Final Trial Balance in Excel as of 9/30/2022	Financial Statements	June Steding Susan Scroggiam	3
54	In Progress	04/04/2023	04/19/2023	For the following journal entries in the attached excel sheet please provide the following: 1) Any applicable support (invoice, P.O. etc) 2) Documentation of proper approval	Journal Entry	June Steding Susan Scroggiam	0
53	For Review	01/11/2023	03/31/2023	Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy	Other Confirmations	June Steding Susan Scroggiam	4
52	For Review	01/11/2023	03/31/2023	Legal letter confirmations for distribution (we will send to attorneys)	Legal Confirmations	June Steding Susan Scroggiam	2
51	For Review	01/11/2023	03/31/2023	Please provide updated Internal Control narratives for Payroll, Cash Receipts, and any other	Internal and External	June Steding	3
50	For Review	01/11/2023	03/31/2023	Please provide any interest			
49	Complete	01/11/2023	03/31/2023	Please provide any other			

### ShareFile Request List: Client View

ID	Status	Request Date	Due Date	Description	Assignee	Requested Files	Action
1	In Progress	1/11/2023	1/2/2023	Final Trial Balance in Excel as of 9/30/2022	June Steding Susan Scroggiam	3	View
2	In Progress	1/11/2023	1/2/2023	For the following journal entries in the attached excel sheet please provide the following: 1) Any applicable support (invoice, P.O. etc) 2) Documentation of proper approval	June Steding Susan Scroggiam	0	View
3	For Review	1/11/2023	1/2/2023	Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy	June Steding Susan Scroggiam	4	View
4	For Review	1/11/2023	1/2/2023	Legal letter confirmations for distribution (we will send to attorneys)	June Steding Susan Scroggiam	2	View
5	For Review	1/11/2023	1/2/2023	Please provide updated Internal Control narratives for Payroll, Cash Receipts, and any other	June Steding	3	View
6	For Review	1/11/2023	1/2/2023	Please provide any interest			
7	Complete	1/11/2023	1/2/2023	Please provide any other			

### ShareFile Request List: Comments Pane

Task Details	Requested Files	Comments & Activity
View Task 29		
<p>Hilary Cyr assigned June Steding</p> <p>Hilary Cyr published the task</p> <p>Susan Scroggiam uploaded FY22 Debt Invoices pdf (198.07 KB)</p> <p>Susan Scroggiam submitted the task for review</p> <p>Task overdue 11 days</p> <p>Hilary Cyr downloaded the file FY22 Debt Invoices pdf</p> <p>Hilary Cyr commented</p> <p>Please provide the invoice/payment support for the vehicle lease payments made in FY22 as well as a general ledger detail of account 300.055.519.272</p> <p>Hilary Cyr published the task</p> <p>June Steding uploaded Account Detail 300.055.519.272 pdf (318.77 KB)</p> <p>June Steding uploaded Lease payment 1 pdf (150.81 KB)</p> <p>June Steding uploaded Lease payment 2 pdf (232.8 KB)</p> <p>June Steding commented</p> <p>Hilary Cyr uploaded the payment support for the vehicle lease and the GL detail of the account 300.055.519.272 as you requested</p> <p>June Steding submitted the task for review</p> <p>Hilary Cyr downloaded the file Account Detail 300.055.519.272 pdf</p> <p>Hilary Cyr downloaded the file Lease payment 1 pdf</p> <p>Hilary Cyr downloaded the file Lease payment 2 pdf</p>		

## Weekly Status Calls


While not a direct tool in the ShareFile Request List, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we're in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of the ShareFile Request List has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!



# Methodology

## Management Letter



As you are aware, all audit firms are required to use the same language when issuing their audit reports; therefore, the major deliverables look virtually identical. Since many auditors may conduct their audits in similar and more traditional ways, there may be a lack of interest by the auditor in managing the client's financial and accounting activities more successfully.

In an effort to provide you with a more value-added audit, our service approach will have specific goals to provide constructive advice in a separate letter to management in the areas of corporate governance, operations, and performance.

To achieve these value-added objectives for your organization, our approach will require, among other things, that we gain some understanding of your organization beyond what is normally required by professional standards when conducting an audit.

Specifically, we are committed to, and will employ, the following concepts as part of our audit of your organization:

- » **PROPER MINDSET** - Audit engagement team members will place a high priority on identifying client needs, understanding how industry and economic condition affect strategic objectives, and being proactive in discussing matters beyond the financial audit.
- » **DEEPER UNDERSTANDING OF YOUR ORGANIZATION** - Gaining an understanding of an audit client's business and internal controls is required under generally accepted accounting standards. However, these standards only require a minimal understanding be obtained, which is generally insufficient to identify opportunities for improvement in a client's operations. Consequently, our audit approach will be designed to gain a greater understanding of your organization, internal controls, and operating activities to achieve these objectives.
- » **USE OF TECHNOLOGY** - We intend to continue to use, when feasible, IDEA, a practical and powerful data extraction software. This technology has the capability to obtain and analyze data from an organization's computer system. Such extraction techniques will be used to formulate more insightful management letter comments than through more traditional audit procedures.

Through the foregoing approach, engagement team members can be proactive in their efforts to convert opportunities into specific recommendations that add value to the audit. During the engagement, the team members will carefully decide an action step to be taken for each idea or recommendation. The engagement team will discuss its ideas with management to finalize the recommendations for inclusion in our formal management letter.

# Methodology

## Implementation Schedule

Presented below is our schedule based on the District's preferred schedule to conduct the audit:

Audit Phase	Yearly By
Entrance Conference	January
Preliminary and Interim Phase	February
Fieldwork	March
Draft Report	May 10
Exit Conference with Management	May
Final Reports Issued	June 10
Formal Presentation to the Board	May Board Meeting

The above schedule was developed after a discussion with the District's Finance Director, Glenn Scambler, CPA.



Image courtesy of: <http://www.aicw.org/index.php>



## Price Proposal and Other Attachments

# Extraordinary only refers to our level of service.

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

**Our goal is to ensure your accounting needs are met in a manner one expects from a trusted advisor.**

The proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

The below attachments follow:

- » Attachment 1: Professional Auditing Services Price Proposal
- » Attachment 2: Confirmation of Receipt of Addenda
- » Mandatory Attachment 3: Affirmative statement of independence and no conflict of interest
- » Mandatory Attachment 4: Proof of Firm registration with Florida DPBR
- » Mandatory Attachment 5: Copies of CPA licenses for all key professional staff
- » Mandatory Attachment 6: Copy of most recent Peer Review of Quality Control
- » Mandatory Attachment 7: Public Entity Crime Form
- » Mandatory Attachment 8: Drug Free Workplace Certification



## Attachment#1

**Florida Inland Navigation District  
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**

Company: James Moore & Co., P.L.Address: 121 Executive CircleCity & State: Daytona Beach, FL Zip Code: 32114Telephone: (386) 357-4100 Fax: (386) 252-0209Date of Proposal: 1/5/2024

## FIRM FIXED FEES PROPOSALS:


I. Fiscal Year 2023 Audit Services: \$ 29,500

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits:

FY2024 \$ <u>30,700</u>	FY2025 \$ <u>31,900</u>	FY2026 \$ <u>33,200</u>
FY2027 \$ <u>34,500</u>	FY2028 \$ <u>N/A per discussion with Glenn Scambler</u>	

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the District, Florida to furnish any service requested herein and deliver the same to the District at the specified location.

The undersigned further declares that he/she has carefully examined the specifications and is thoroughly familiar with them and their provision(s). He/She further declares that no other person than the proposer herein named has any interest in this proposal or in the contract to be executed, and that it is made without connection with any other person(s) making a proposal for the same services, and it is in all respects fair and without collusion and fraud.

Name & Title of Authorized Representative: (Printed) James Halleran, Partner(Signature) 

## Attachment#2

**Florida Inland Navigation District  
ACKNOWLEDGEMENT OF ADDENDA**

The undersigned acknowledges receipt of the following addenda to the Request for Proposals (Give number and date of each):

Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

Failure to submit acknowledgement of any addendum that affects the submittal is considered an irregularity and may be cause for rejection of the proposal.

Name of Business:

James Moore & Co., P.L.

By:

  
[Signature]

James Halleran, Partner

Name & Title of Authorized Representative (Printed)

## Mandatory Attachment#3

**Florida Inland Navigation District  
AFFIRMATIVE STATEMENT OF INDEPENDENCE  
AND NO CONFLICT OF INTEREST**

The James Moore & Co., P.L. is independent of the Florida Inland Navigation District as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the James Moore & Co., P.L. and the District or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the District.

In addition, the staff of James Moore & Co., P.L. have not conducted other services for the District, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.

  
\_\_\_\_\_  
[Signature]

James Halleran, Partner

Name & Title of Authorized Representative (Printed)



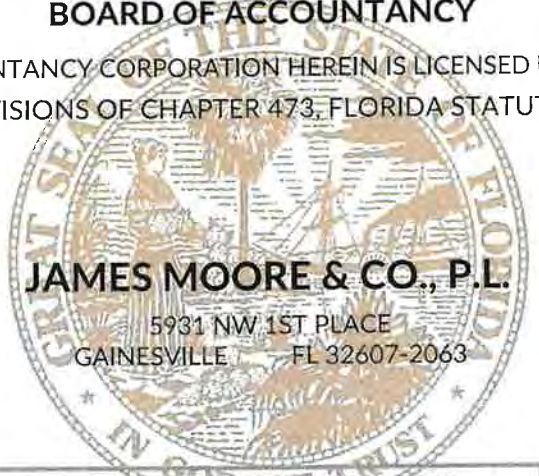
1/2/2024  
\_\_\_\_\_  
Date


## Mandatory Attachment #4

## PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR

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

James Moore has provided continuous auditing services for governmental organizations for nearly 60 years.

	Ron DeSantis, Governor	Melanie S. Griffin, Secretary
		
<b>STATE OF FLORIDA</b>		
<b>DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION</b>		
<b>BOARD OF ACCOUNTANCY</b>		
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES		
		
<b>JAMES MOORE &amp; CO., P.L.</b>		
5931 NW 1ST PLACE GAINESVILLE FL 32607-2063		
<b>LICENSE NUMBER: AD0015868</b>		
<b>EXPIRATION DATE: DECEMBER 31, 2025</b>		
Always verify licenses online at <a href="http://MyFloridaLicense.com">MyFloridaLicense.com</a>		
ISSUED: 11/18/2023		
Do not alter this document in any form.		
This is your license. It is unlawful for anyone other than the licensee to use this document.		



## Mandatory Attachment #5

## CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF





## PEER REVIEW OF QUALITY CONTROL

**Quality Control**

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

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

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year—long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

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

**James Moore**  
has successfully  
completed 15 triennial  
peer reviews with no  
letters of comment  
or deficiencies  
ever reported. Our  
fifteenth peer review  
report, dated April  
23, 2021, is found on  
the following page.

*You will see our peer review notes a “pass” rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.*

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



HADDOX  
REID  
EUBANK  
BETTS PLLC

CPAs & Advisors

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

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

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://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 and audits of employee benefit plans.

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

## Mandatory Attachment #7

**PUBLIC ENTITY CRIMES STATEMENT**

SWORN STATEMENT UNDER SECTION 287.133 (3) (A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
 AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract FIND audit services 2023

2. This sworn statement is submitted BY James Moore & Co., P.L. whose  
 business address is 121 Executive Circle, Daytona Beach, FL 32114

and (if applicable) Federal Employer Identification Number (FEIN) is 59-3204548 (If the entity has  
 no FEIN, include the Social Security Number of the individual signing this sworn statement:  
 \_\_\_\_\_)

3. My name is James Halleran and my relationship to the entity named above is  
Partner

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

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

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

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

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

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

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

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

\_\_\_\_\_ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted vendor list. (please attach a copy of the final order)

\_\_\_\_\_ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by, or pending with, the Department of General Services.)

*James Hull*  
(Signature)  
Date: 1/2/2024

STATE OF FLORIDA  
COUNTY OF VOLUSIA

PERSONALLY APPEARED BEFORE ME, the undersigned authority, who, after first being sworn by me, affixed his/her signature at the space provided above on this 2nd day of January, ~~2022~~ 2024, and is personally known to me, or has provided \_\_\_\_\_ as identification.

*Jennifer Webster*  
Notary Public

My Commission expires: 10/18/2026



## Mandatory Attachment #8

**DRUG-FREE WORKPLACE CERTIFICATION****DRUG-FREE WORKPLACE CERTIFICATION**

The below signed Bidder certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

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

COMPANY: James Moore & Co., P.L.

ADDRESS: 121 Executive Circle

CITY: Daytona Beach STATE: FL ZIP CODE: 32114

TELEPHONE NUMBER: 386-257-4100

SIGNATURE:  DATE: 1/2/2024

NAME (TYPED OR PRINTED): James Halleran

TITLE: Partner





## FLORIDA INLAND NAVIGATION DISTRICT

To provide  
Financial Auditing Services

January 5, 2023

Moises D. Ariza, CPA, CGMA, Partner  
Marcum LLP  
525 Okeechobee Boulevard, Suite 750  
West Palm Beach, Florida 33401  
Phone: 561.653.7300  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)



January 5, 2024

Florida Inland Navigation District  
600 Beach Road, Unit C  
Jupiter, FL 33469-3516

Marcum LLP ("Marcum" or the "Firm") is pleased to respond to your Request for Proposal ("RFP") to provide annual independent financial auditing services for the Florida Inland Navigation District (the "District").

For over 70 years, **Marcum, a national Top 12 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts and other government entities. We believe our service, technical competency, and value to you will be unparalleled. Some of our key qualities that differentiate us are as follows:

#### ► SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR

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

#### ► SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES

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

#### ► EXPERIENCED TEAM

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

#### ► SMOOTH TRANSITION

Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, you'll receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption.

#### ► AUDIT QUALITY

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







ii

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

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

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

#### ► PROACTIVE COMMUNICATION & PARTNERSHIP

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

This proposal will detail our methodology and how we will work with the District to continue our strong partnership. We will perform annual financial and compliance auditing services for the Florida Inland Navigation District for five (5) fiscal years ending September 30, 2023, 2024, 2025, 2026, and 2027 with potential extensions for fiscal years 2028 through 2032. We understand the work to be performed and committed to perform that work within the time period as outlined in the RFP. Based on our firm qualifications and experience auditing Special Districts, we believe we are the best qualified firm to perform this work to the District. **We acknowledge receipt of all addendums and are committed to perform the work within the time period defined in the RFP. The proposal remains in effect for ninety (90) days.**

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

Sincerely,

A handwritten signature in black ink, appearing to read "Moises D. Ariza".

Moises D. Ariza, CPA, CGMA  
 Partner, Government Services  
 Authorized to represent and contractually bind the Firm  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)



PROPOSAL FOR  
THE FLORIDA INLAND NAVIGATION DISTRICT

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## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### TAB 1: FIRM QUALIFICATIONS AND EXPERIENCE

#### FIRM OVERVIEW



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

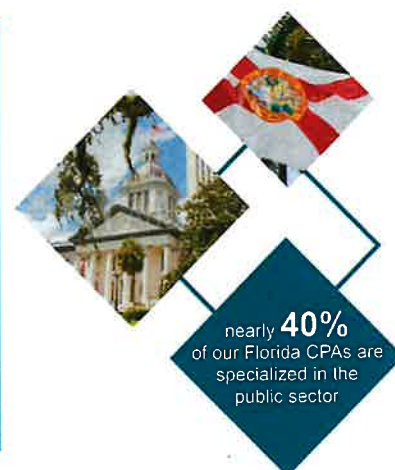
Marcum offers a complete spectrum of tax, assurance, and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology,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

Headquartered in New York City, Marcum has 50 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in **West Palm Beach**, Fort Lauderdale, Miami and Tampa. The audit will be performed and staffed from our West Palm Beach office located at **525 Okeechobee Boulevard, Suite 750, West Palm Beach, Florida 33401**. All audit team members are **full-time employees**. We have a complete government service team of 48 locally based individuals and more than 4,100 associates nationwide.

The size of our Florida team is as follows:

Personnel	Total	CPA	Government Specialist
<b>Partners</b>	35	35	3
<b>Directors</b>	31	11	3
<b>Senior Managers</b>	33	17	4
<b>Managers</b>	34	16	2
<b>Supervisors</b>	42	14	3
<b>Seniors</b>	64	21	11
<b>Staff Accountants</b>	69	9	20
<b>Operations</b>	42	0	2
<b>TOTAL</b>	<b>350</b>	<b>120</b>	<b>48</b>



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### CLIENT-DRIVEN

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

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political



environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

### COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

### EXPERIENCE SERVING THE PUBLIC SECTOR

#### GOVERNMENT SERVICES

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

The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription Based Information Technology Arrangements*.

### SINGLE AUDITS

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

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the District and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

### ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

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

Marcum is also a member of the AICPA's Governmental Audit Quality Center (GAQC) and AICPA Employee Benefit Plan Audit Quality Center (EBPAQC). Our involvement in these organizations further





## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

### RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 26 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost.



During 2022 and 2023, our Annual Government Symposium was hosted virtually, with the hopes of returning to in person next year. Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.

### IT RISK AND ASSURANCE

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



Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of "digital insecurity", which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

As a result of our robust expertise, **in 2019 and 2022**, Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable, and sustainable practices.



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### ROBOTIC PROCESS AUTOMATION

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



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

### GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

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



Marcum serves more than 300 government clients at a national level and 45 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

### MARCUM LABS

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



PROPOSAL FOR  
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### **SECURE DIGITAL COLLABORATION**

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

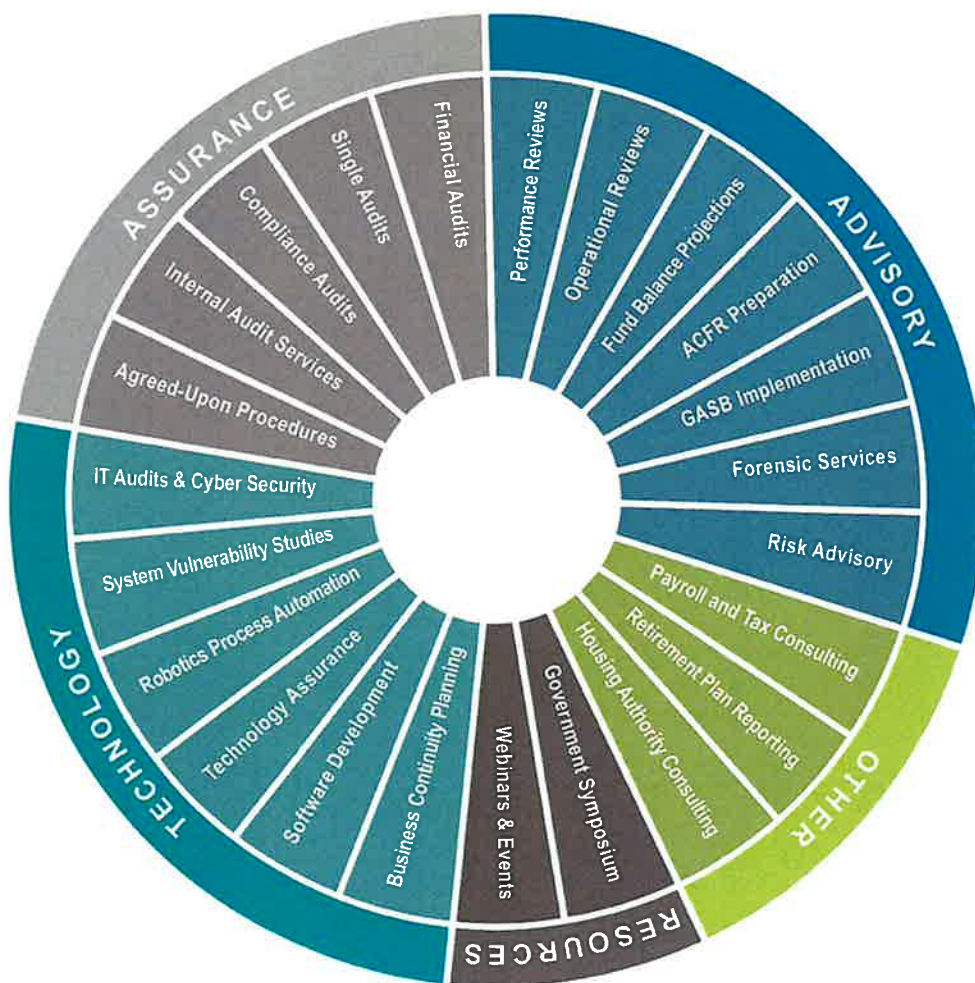
Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate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

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### INTERCONNECTED SERVICES

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

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



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### MARCUM'S CURRENT GOVERNMENT CLIENTS

#### 1.) Palm Beach County

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

#### 2.) Broward County

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

#### 3.) Miami-Dade County

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

#### 4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

#### 5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

#### 6.) Lee County:

- ▶ City of Fort Myers



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### SIMILAR ENGAGEMENTS

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

#### 1. East Central Regional Wastewater Treatment Facilities Operations Board

401 Clematis Street, West Palm Beach, FL 33401  
Donna L. Levengood, Fiscal Services Manager of Public Utilities  
DLevengood@wpb.com  
561-494-1050  
**Services:** Financial Audit  
**Term:** September 30, 2020 to Current  
**Total Hours:** 300  
**Annual Contract Fee:** \$40,120 Per year

#### 2. Town of Jupiter

210 Military Trail, Jupiter, Florida 33458  
Scott Reynolds, Finance Director  
scottr@jupiter.fl.us  
561-741-2327  
210 Military Trail, Jupiter, Florida 33458  
**Services:** Financial Audit and Single Audit  
**Term:** September 30, 2021 to Current  
**Total Hours:** 700  
**Annual Contract Fee:** \$87,470 per year

#### 3. South Central Regional WW Treatment and Disposal Board

1801 North Congress Avenue, Delray Beach, FL 33445  
Beatrice Good, Finance Administrator  
bgood@scrwwtp.org  
561-272-7061 Ext. 303  
**Services:** Financial Audit  
**Term:** September 30, 2022 to Current  
**Total Hours:** 200  
**Annual Contract Fee:** \$30,245 per year

#### 4. Florida Keys Aqueduct Authority

1100 Kennedy Drive, Key West, FL 33040  
Cindy Kondziela, Director Finance  
ckondziela@fkaa.com  
305-295-2234  
**Services:** Financial Audit, Single Audit  
**Term:** September 30, 2012 to Current  
**Total Hours:** 850  
**Audit Contract Fee:** \$110,000 per year

#### 5. Miami-Dade County Water & Sewer Department

3071 SW 38 Avenue, Suite 403, Miami, FL 33146  
Josephine Barrios, CPA, Controller  
josephine.barrios@miamidade.gov  
786-552-8935  
**Services:** WASD Financial Audit and Single Audit  
**Term:** September 30, 2007 to Current  
**Total Hours:** 900  
**Audit Contract Fee:** \$175,000 per year

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### LICENSED TO PRACTICE IN FLORIDA

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



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

### QUALITY CONTROL AND PEER REVIEW

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix B for a copy of our latest peer review report which includes our government engagements.**

### INDEPENDENCE

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

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

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

PROPOSAL FOR  
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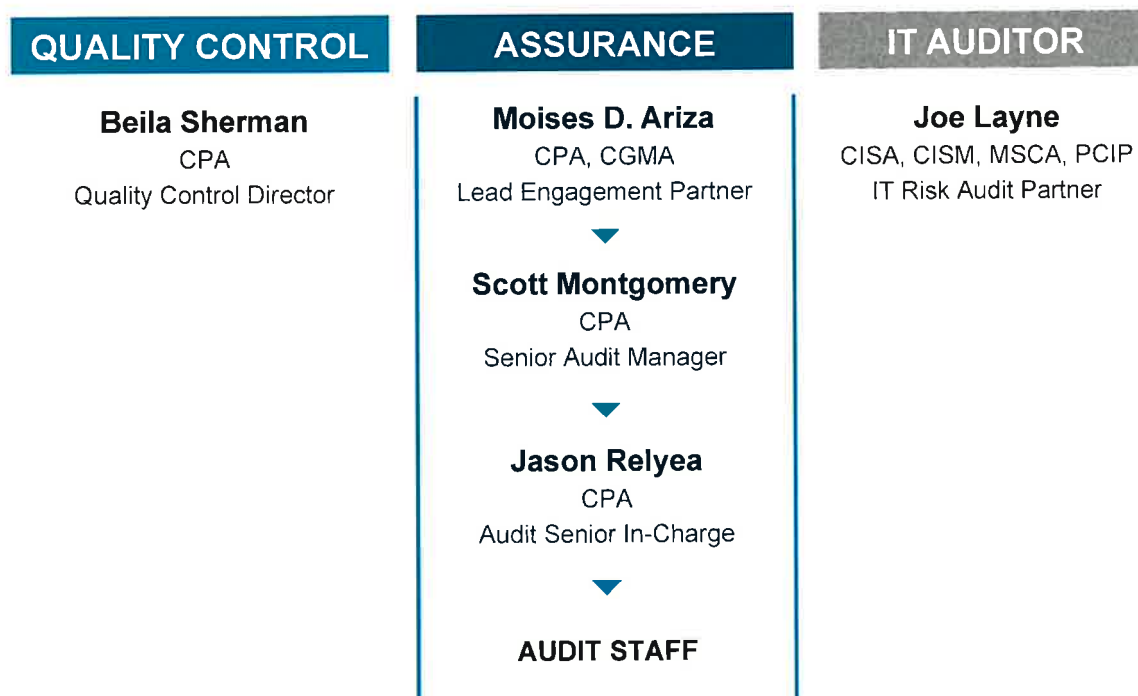
## TAB 2: MANAGEMENT STAFF EXPERIENCE

### AUDIT ENGAGEMENT TEAM

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

Moises D. Ariza, Beila Sherman, and Scott Montgomery are "key" team members. We anticipate key team members to remain consistent over the term of the engagement. **No personnel changes will be made without the express prior written permission of the District.**

### ENGAGEMENT TEAM STRUCTURE



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### MOISES D. ARIZA, CPA, CGMA

**PARTNER** ► ASSURANCE SERVICES

► moises.ariza@marcumllp.com

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

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

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

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

#### Professional & Civic Affiliations

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

#### Awards & Accolades

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

#### Articles, Seminars & Presentations

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

#### CPE Hours (two years)

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



#### PRACTICE FOCUS

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

#### INDUSTRY FOCUS

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

#### EDUCATION

Bachelor of Accounting –  
Florida International University

Master of Accounting –  
St. Thomas University

PROPOSAL FOR  
**THE FLORIDA INLAND NAVIGATION DISTRICT**

MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	2		✓	
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	
City of Florida City	10	✓	✓	✓
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	2			
Housing Finance Authority of Palm Beach County	1			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	5	✓	✓	
Miami-Dade Water & Sewer Department	10	✓	✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	2	✓		
Town of Palm Beach	2	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	5	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	2		✓	
Village of Royal Palm Beach	1			
Village of Tequesta	3	✓		

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### BEILA SHERMAN, CPA

**QUALITY CONTROL DIRECTOR** ► ASSURANCE SERVICES

► beila.sherman@marcumllp.com

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

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

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

#### Professional & Civic Affiliations

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

#### Articles & Presentations

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

#### CPE Hours (three years)

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



#### PRACTICE FOCUS

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

#### INDUSTRY FOCUS

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

#### EDUCATION

Bachelor of Business  
Administration, Mount Saint  
Vincent University



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THE FLORIDA INLAND NAVIGATION DISTRICT

BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15		✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Miramar	4	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5			
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7		✓	
Miami-Dade Water & Sewer Department	12		✓	
The Children's Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	8	✓	✓	
Village of Tequesta	5	✓		

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### JOE LAYNE, CISA, CISM, MSCA, PCIP

**PARTNER** ► ADVISORY SERVICES

► [joe.layne@marcumllp.com](mailto:joe.layne@marcumllp.com)

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

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

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

#### Professional & Civic Affiliations

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

#### Professional Designations

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

#### CPE Hours (two years)

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



#### PRACTICE FOCUS

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

#### INDUSTRY FOCUS

Government Agencies  
Nonprofit Organizations  
Public and Private Companies  
Healthcare Organizations

#### EDUCATION

Bachelor of Science,  
Information Studies,  
Florida State University

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### SCOTT MONTGOMERY, CPA

SENIOR MANAGER ► ASSURANCE SERVICES

► [scott.montgomery@marcumllp.com](mailto:scott.montgomery@marcumllp.com)



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

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

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

#### Professional & Civic Affiliations

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

#### CPE Hours (three years)

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

#### PRACTICE FOCUS

Internal Audits  
Assurance Services  
Government & Municipal

#### INDUSTRY FOCUS

Local Governments  
Nonprofit Organizations  
Special Districts  
Real Estate

#### EDUCATION

Bachelor of Accounting  
St. Mary's University  
Master of Taxation  
Baylor University

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### JASON RELYEA

**SUPERVISOR** ► ASSURANCE SERVICES

► [jason.relyea@marcumllp.com](mailto:jason.relyea@marcumllp.com)

Jason Relyea is a Supervisor in the Firm's Assurance Division. He has approximately 5 years of experience in the accounting profession providing accounting, and auditing, for local government and nonprofit organizations. Some of the clients Jason has assisted in providing auditing services to include the School District of Palm Beach County, School District of Broward County, Palm Beach County BOCC, Broward County BOCC, Martin County BOCC, Canaveral Port Authority along with over a dozen cities throughout the Tri-County area. Jason also has experience working with nonprofit organizations (Conservation Organizations, Education Agencies etc.). Mr. Relyea has significant experience in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Relyea is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

#### Partial Listing of Clients:

- City of Boynton Beach
- City of Delray Beach
- City of Palm Beach Gardens
- City of Sunrise
- Palm Beach County
- Town of Bay Harbor Islands
- Town of Surfside

#### CPE Hours (three years)

Government	57
Other (Accounting, Auditing, Technical and Behavioral)	32
<b>Total</b>	<b>89</b>



#### **PRACTICE FOCUS**

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

#### **INDUSTRY FOCUS**

Nonprofit Organizations  
Special Districts  
Local Governments  
Governmental Pension Plans

#### **EDUCATION**

Masters of Accounting,  
St. Thomas University

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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### STAFF DEVELOPMENT

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

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

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

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



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### TAB 3: METHODOLOGY

#### PROJECT APPROACH & PHILOSOPHY

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

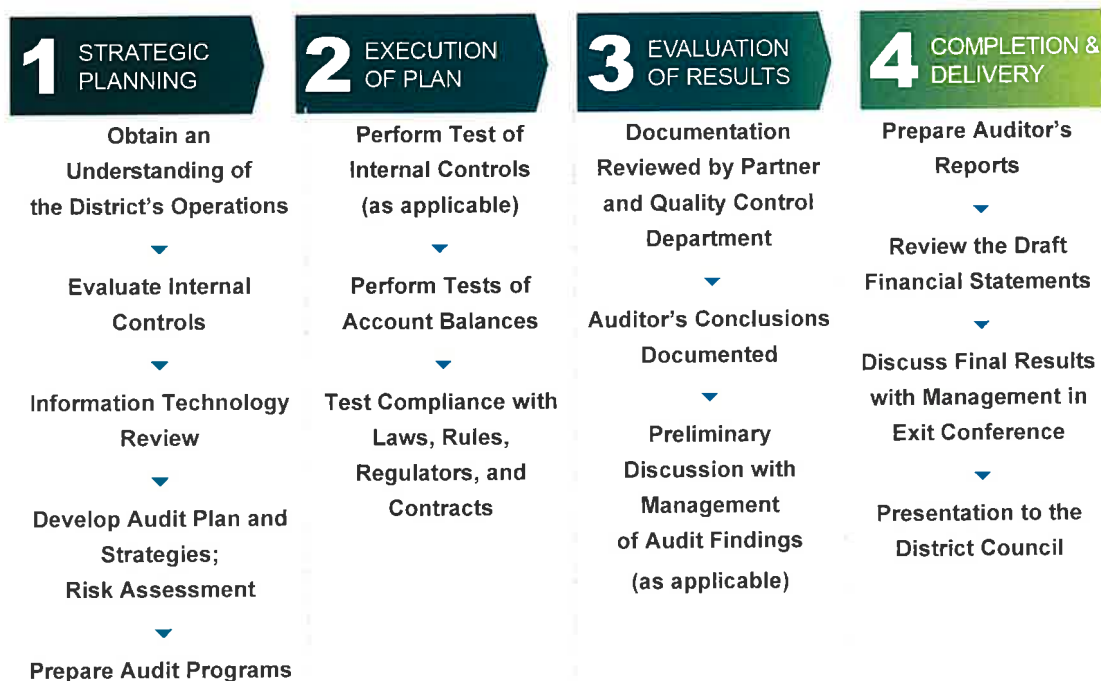
#### WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

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

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

#### AUDIT METHODOLOGY

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



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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### PHASE I: STRATEGIC PLANNING

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#### PROCEDURES FOR INTERNAL CONTROL

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

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

#### RISK-BASED AUDIT TECHNOLOGIES

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

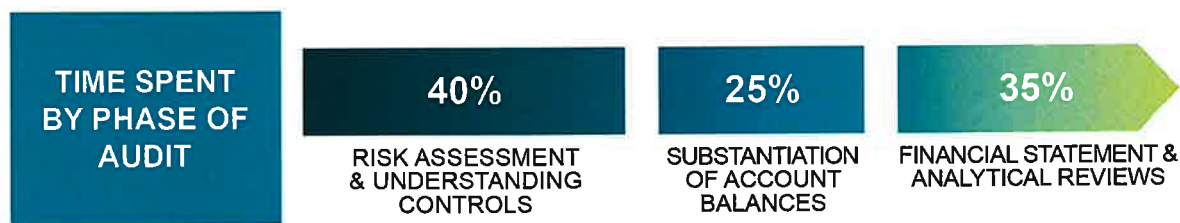
- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the District.



### SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

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

### SPECIAL DISTRICT AUDITS

Marcum has a specialization in auditing special district entities including:

- ▶ Independent Special Districts
- ▶ Water Districts
- ▶ Sewer Districts
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Sanitation Districts
- ▶ Ambulance Districts
- ▶ Parks and Recreation
- ▶ Cemetery Districts
- ▶ Museum Districts
- ▶ Conservation Districts

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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

- ▶ Confirm ad valorem taxes
- ▶ Test bank reconciliations for proper cutoff and confirm cash and investment balances
- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Select a sample of customer billing statements and perform the following procedures:
  - Compare rates used to the authorized rate schedule, and consider the reasonableness of usage.  
For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
  - Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months' cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.
- ▶ Test capital asset additions in accordance with capitalization policy and transfer of construction in process to depreciable categories.

### SINGLE AUDITS

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

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial amount of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work in the past three years and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the District and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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In general, Single Audit procedures may include:

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

### PHASE II: EXECUTION OF AUDIT PLAN

---

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

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



## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Manager & IT Risk Audit Partner	Audit Senior In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	6	20	24	22	72
Phase 2: Execution of Audit Plan	6	15	20	25	66
Phase 3: Evaluation of Audit Results	7	15	16	20	58
Phase 4: Reporting	12	20	12	-	44
<b>Total Hours</b>	<b>31</b>	<b>70</b>	<b>72</b>	<b>67</b>	<b>240</b>

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

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

### SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

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

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

controls to verify that the transactions were properly authorized in accordance with the District's procedures.

- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

### ANALYTICAL PROCEDURES

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

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

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

### LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### COMMUNICATION AND PLANNING



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

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

### INFORMATION TECHNOLOGY AUDIT TECHNIQUES

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

Our approach includes review of IT general controls as follows:

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



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

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

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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

### PHASE III: EVALUATION OF AUDIT RESULTS

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This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

### PHASE IV: REPORTING

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

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

### EXIT CONFERENCE

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

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

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

### MANAGEMENT LETTER

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

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

### MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



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



### OUR COMMITMENT

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



- ▶ Understanding your organization
- ▶ Risk assessment
- ▶ Testing internal controls as applicable



- ▶ Operational and technology efficiencies
- ▶ Best practices



- ▶ Tax compliance
- ▶ Implementation of new accounting standards



- ▶ Year-round communication with management
- ▶ Communications with your governance



PROPOSAL FOR  
**THE FLORIDA INLAND NAVIGATION DISTRICT**

## PROJECT TIMELINE

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

TASK	ANNUAL TIMING
Detailed Audit Plan	October 15 of each year
Fieldwork	March and April of each year
Draft Reports	By May 10 <sup>th</sup> of each year
Final Reports, Management Letter and all requested reports	By June 10 <sup>th</sup> of each year

## PROPOSAL FOR THE FLORIDA INLAND NAVIGATION DISTRICT

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### SECURE DATA REQUEST AND COLLECTION PROCEDURE



An "Auditor Request List" will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting.

The requested schedules, report, agreements, etc. requested in the "Auditor Request List" are collected by Marcum via a secure workflow tool. Our information technology department has established a secure workflow data management tool ("INFLO") on our network for each of our clients.

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

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

PROPOSAL FOR  
THE FLORIDA INLAND NAVIGATION DISTRICT

## TAB 4: PRICE PROPOSAL AND OTHER ATTACHMENTS

*Marcum LLP affirms that the designated Engagement Audit Partner, Moises D. Ariza, is authorized to represent and contractually bind the Firm, submit the bid, and sign a contract with the District.*

### 1. Total All Inclusive Price:

Our fee for these services will be based on the actual time spent at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your engagement. The financial audit fee is as follows:

FISCAL YEAR	AUDIT FEE
September 30, 2023	\$ 35,000
September 30, 2024	\$ 36,100
September 30, 2025	\$ 37,200
September 30, 2026	\$ 38,400
September 30, 2027	\$ 39,500

### 2. Rates for Additional Professional Services

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown above would be used. Such additional work shall be performed only upon a written agreement between the District and the firm.

TEAM MEMBER	HOURLY RATES
Partner/ QC Partner	\$ 395
Director	\$ 295
Senior Manager/Manager	\$ 245
Supervisor/Senior	\$ 195
Staff	\$ 125



## APPENDIX A **LICENSES**

03/28/22 19:11:20

## CPAVerify Firm Report Results

NAME: **MARCUM LLP**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2022-03-28**

<p><b>Address:</b></p> <p><b>License/Permit/Certificate Number:</b></p> <p><b>Registration Number:</b></p> <p><b>License/Permit/Certificate Status:</b></p> <p><b>License/Certificate Status Details:</b></p> <p><b>License Type:</b></p> <p><b>License Type Details:</b></p> <p><b>Basis for License:</b></p> <p><b>Issue Date:</b></p> <p><b>Expiration Date:</b></p> <p><b>Enforcement, Non-Compliance or Disciplinary Actions:</b></p> <p><b>Other Information:</b></p>	<p><b>Business</b>          MARCUM LLP          7384 HAVILAND CIRCLE          BOYNTON BEACH, FL, US 33437</p> <p><b>AD63249</b></p> <p><b>CURRENT</b>          Holds a valid license to practice public accounting.          CPA FIRMS          Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.</p> <p>2003-02-14          2023-12-31          None Reported To This Site By The Board</p>	<p><b>Mail</b>          730 THIRD AVE. 11TH FL. LEGAL DEPT          NEW YORK, NY, US 10017</p>
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Contact the Board for official verification of information.

**State Board Contact Information:**

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

Phone: (850) 487-1395  
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>  
 Licensee Lookup: <https://www.myfloridalicense.com/wt11.asp?mode=0&SID=>

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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



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

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE  
 DIVISION OF CORPORATIONS

FILED

2021 JAN -4 PM 2:22

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

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

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

3. Principal Place of Business Address

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

5. Federal Employee Identification Number

11-1986323

Applied For

Not Applicable

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

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

Name

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

FL

City Zip Code

9. New Registered Agent's Signature, If Changed

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

B McKNIGHT

JAN 04 2021

SIGNATURE: \_\_\_\_\_

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

Date

10. General Partner's Signature (REQUIRED)

The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: \_\_\_\_\_

*Ronald Storch*  
 SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER

Date

12/21/20

(631) 414-4150

Daytime Phone #

E-mail Address: \_\_\_\_\_

RONALD.STORCH@MARCUMLLP.COM  
 (To be used for future annual report notifications)

06/06/23 13:30:16

## CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2023-06-06**

	<b>Business</b>	<b>Mail</b>
<b>Address:</b>	ARIZA, MOISES DAVID FL, US	FL, US
<b>License/Permit/Certificate Number:</b>	AC45440	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT, ACTIVE	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type Details:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>Basis for License:</b>	EXAM	
<b>Basis for License Details:</b>	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
<b>Issue Date:</b>	2012-12-21	
<b>Expiration Date:</b>	2023-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

**State Board Contact Information:**

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

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

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

06/06/23 13:30:55

## CPAVerify Individual Report Results

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

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

Contact the Board for official verification of information.

## State Board Contact Information:

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

Phone: (850) 487-1395

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

Licensee Lookup:

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

## Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

07/25/23 16:41:55

## CPAVerify Individual Report Results

NAME: **SCOTT T MONTGOMERY**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2023-07-25**

	<b>Business</b>	<b>Mail</b>
<b>Address:</b>	MONTGOMERY, SCOTT T BOYNTON BEACH, FL,	BOYNTON BEACH, FL,
<b>License/Permit/Certificate Number:</b>	AC0019857	
<b>Registration Number:</b>	CURRENT, ACTIVE	
<b>License/Permit/Certificate Status:</b>	Holds a valid license to practice public accounting.	
<b>License/Certificate Status Details:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>License Type Details:</b>		
<b>Basis for License:</b>		
<b>Issue Date:</b>	1988-06-22	
<b>Expiration Date:</b>	2023-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	Contact State Board For Details	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

**State Board Contact Information:**

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

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

NAME: **SCOTT THOMAS MONTGOMERY**  
 STATE OF LICENSE: **TX**  
 LAST UPDATED: **2023-07-25**

	<b>Business</b>	<b>Mail</b>
<b>Address:</b>		BOYNTON BEACH, FL, USA
<b>License/Permit/Certificate Number:</b>	047251	
<b>Registration Number:</b>	ISS NON-PRAC,CPE XMP	
<b>License/Permit/Certificate Status:</b>	The License is considered issued and in good standing, but due to the CPE exemption this licensee is expressly prohibited from practicing public accounting in Texas.	
<b>License/Certificate Status Details:</b>	CPA	
<b>License Type:</b>	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
<b>License Type Details:</b>	EXAM	
<b>Basis for License:</b>	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
<b>Basis for License Details:</b>	1988-03-09	
<b>Issue Date:</b>	2023-07-31	
<b>Expiration Date:</b>	None Reported To This Site By The Board	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None	
<b>Other Information:</b>		



## APPENDIX B **PEER REVIEW REPORTS**



# FLORIDA INLAND NAVIGATION DISTRICT



## Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

# FLORIDA INLAND NAVIGATION DISTRICT



## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marcum, LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
October 16, 2020



## APPENDIX C **INSURANCE**



# CERTIFICATE OF LIABILITY INSURANCE

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

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

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

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

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

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

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

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

## CERTIFICATE HOLDER

Marcum LLP  
10 Melville Park Road  
Melville, NY 11747

## 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



MARCLLP-01

196

CCASELLA1

DATE (MM/DD/YYYY)

8/24/2023

## CERTIFICATE OF LIABILITY INSURANCE

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).

<b>PRODUCER</b> License # BR-767175 <b>Hub International Northeast Limited</b> 100 Sunnyside Boulevard Woodbury, NY 11797	<b>CONTACT</b> NAME: PHONE (A/C, No, Ext): (516) 677-4700 FAX (A/C, No): (516) 496-4040 E-MAIL: ADDRESS:
	<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: <b>National Fire Insurance Company of Hartford</b> NAIC # 20478 INSURER B: <b>Continental Casualty Company</b> 20443 INSURER C: <b>The Continental Insurance Company</b> 35289 INSURER D: <b>American Casualty Co of Reading PA</b> 20427 INSURER E: <b>North American Capacity Insurance Company</b> 25038 INSURER F: <b>Columbia Casualty Company</b> 31127
<b>INSURED</b>  <b>Marcum LLP</b> 10 Melville Park Road Melville, NY 11747	

## 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"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER <b>Contractual Liability</b>			7018085918	1/1/2023	1/1/2024	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
B	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7018085921	1/1/2023	1/1/2024	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"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7018085952	1/1/2023	1/1/2024	EACH OCCURRENCE \$ 25,000,000 AGGREGATE \$ 25,000,000
D	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	7018085935	1/1/2023	1/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	<b>Cyber</b>			C-4LPX-225469-CYBER-2023	8/23/2023	8/23/2024	Limit 5,000,000
F	<b>Cyber</b>			652456729	8/23/2023	8/23/2024	Limit 5,000,000

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

## CERTIFICATE HOLDER

## CANCELLATION

MARCUM LLP

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

AUTHORIZED REPRESENTATIVE





## APPENDIX D **REQUIRED FORMS AND ATTACHMENTS**



Florida Inland Navigation District

Page 1

**Florida Inland Navigation District  
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**

Company: Marcum LLPAddress: 525 Okeechobee Boulevard, Suite 750City & State: West Palm Beach, FL Zip Code: 33401Telephone: ( ) 561.653.7300 Fax: ( ) 561.653.7301Date of Proposal: January 5, 2024**FIRM FIXED FEES PROPOSALS:**I. Fiscal Year 2023 Audit Services: \$ 35,000

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits:

FY2024 \$ <u>36,100</u>	FY2025 \$ <u>37,200</u>	FY2026 \$ <u>38,400</u>
FY2027 \$ <u>39,500</u>	FY2028 \$ _____	

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the District, Florida to furnish any service requested herein and deliver the same to the District at the specified location.

The undersigned further declares that he/she has carefully examined the specifications and is thoroughly familiar with them and their provision(s). He/She further declares that no other person than the proposer herein named has any interest in this proposal or in the contract to be executed, and that it is made without connection with any other person(s) making a proposal for the same services, and it is in all respects fair and without collusion and fraud.

Name & Title of Authorized Representative: (Printed) Moises D. Ariza, Partner(Signature)  \_\_\_\_\_

Florida Inland Navigation District

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Attachment#2

**Florida Inland Navigation District  
ACKNOWLEDGEMENT OF ADDENDA**

The undersigned acknowledges receipt of the following addenda to the Request for Proposals (Give number and date of each):

Addendum No.    None noted	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

Failure to submit acknowledgement of any addendum that affects the submittal is considered an irregularity and may be cause for rejection of the proposal.

Name of Business: Marcum LLP

By:   
(Signature)

Name &amp; Title        Moises D. Ariza, Partner

Florida Inland Navigation District

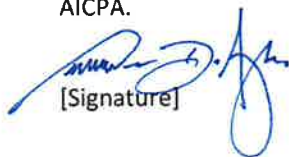
Page 3

## Mandatory Attachment#3

**Florida Inland Navigation District  
AFFIRMATIVE STATEMENT OF INDEPENDENCE  
AND NO CONFLICT OF INTEREST**

The Marcum LLP is independent of the Florida Inland Navigation District as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the Marcum LLP and the District or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the District.

In addition, the staff of Marcum LLP have not conducted other services for the District, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.



[Signature]

Moises D. Ariza, Partner

Name & Title of Authorized Representative (Printed)

January 5, 2024

Date

Mandatory Attachment #4

**PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR**

See Appendix A

Mandatory Attachment #5

**CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF**

See Appendix A

Mandatory Attachment #6

**PEER REVIEW OF QUALITY CONTROL**

See Appendix B



## Mandatory Attachment #7

**PUBLIC ENTITY CRIMES STATEMENT**

SWORN STATEMENT UNDER SECTION 287.133 (3) (A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
 AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract FIND audit services 2023

2. This sworn statement is submitted BY Marcum LLP whose  
 business address is 525 Okeechobee Boulevard, Suite 750, West Palm Beach, FL 33401

and (if applicable) Federal Employer Identification Number (FEIN) is 11-1986323 (If the entity has no  
 FEIN, include the Social Security Number of the individual signing this sworn statement:

3. My name is Moises D. Ariza and my relationship to the entity named  
 above is Partner

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

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

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

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners,

## Florida Inland Navigation District

Page 8

shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

\_\_\_\_ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted vendor list. (please attach a copy of the final order)

\_\_\_\_ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by, or pending with, the Department of General Services.)

  
(Signature)

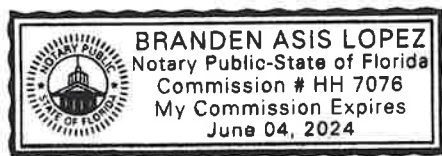
Date: January 5, 2023

STATE OF FLORIDA  
COUNTY OF PALM BEACH

PERSONALLY APPEARED BEFORE ME, the undersigned authority, who, after first being sworn by me, affixed his/her signature at the space provided above on this 5th day of January, 2024 and is personally known to me, or has provided \_\_\_\_\_ as identification.

  
Notary Public

My Commission expires:



## Mandatory Attachment #8

**DRUG-FREE WORKPLACE CERTIFICATION****DRUG-FREE WORKPLACE CERTIFICATION**

The below signed Bidder certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

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

COMPANY: Marcum LLP

ADDRESS: 525 Okeechobee Boulevard, Suite 750

CITY: West Palm Beach STATE: FL ZIP CODE: 33401

TELEPHONE NUMBER: 561.653.7300

SIGNATURE:  DATE: January 5, 2024

NAME (TYPED OR PRINTED): Moises D. Ariza

TITLE: Partner



## APPENDIX E **REFERENCE LETTERS**

**The City of Boynton Beach, Florida**

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100 E Ocean Ave Boynton Beach, Florida 33435  
Telephone: (561) 742-6310 Internet: [www.boynton-beach.org](http://www.boynton-beach.org)

May 15, 2023

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Boynton Beach, Florida for the past 2 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team in particular was led by Moises Ariza and Scott Montgomery.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 87, *Leases*. We are thankful for their assistance and guidance, which resulted in a smooth implementation process. In addition, our City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs and have cooperated extensively with our staff to meet the City's goals.

Sincerely,

A handwritten signature in blue ink, which appears to read "Mara Frederiksen".

Mara Frederiksen, MBA, SSBBP, PMQ  
Director of Financial Services  
561-742-6312  
[FrederiksenM@bbfl.us](mailto:FrederiksenM@bbfl.us)



# CITY OF DELRAY BEACH

## FINANCE DEPARTMENT

100 N.W. 1<sup>ST</sup> AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7121



209

August 2, 2023

To Whom It May Concern:

It is our utmost honor to provide this letter of recommendation on behalf of Marcum, LLP who has been providing auditing services for the City of Delray Beach, Florida for the past two years. The City of Delray Beach was incorporated in 1927 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in southern Palm Beach County, Delray Beach is an award-winning City that offers fabulous beaches, a vibrant downtown nightlife and an abundance of cultural activities.

We have found the Marcum engagement team to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 87, *Leases*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with Office of Management & Budget's (OMB) Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend Marcum, LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,



Hugh B. Dunkley, CPA, CGFO  
Chief Financial Officer

**S**ERVICE • **P**ERFORMANCE • **I**NTEGRITY • **R**ESPONSIBLE • **I**NNOVATIVE •

**T**EAMWORK





July 23, 2021

To Whom It May Concern:

It is our pleasure to provide this letter of recommendation for the services provided by Marcum LLP who have served as our auditors since 2014.

We are extremely pleased with the services Marcum LLP has provided our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the audit requirements of the *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

The firm's services have always been performed to the highest degree of professionalism. Their staff are always willing to provide accounting guidance and suggestions to improve systems and methods of operation. Most importantly, Marcum LLP is always available to us throughout the year for questions, not only during the audit.

During the 2020 audit, the City was subject to a Federal Single Audit for the first time in several years. Marcum was extremely helpful and knowledgeable of the process and assisted with the preparation of the schedule of financial assistance.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from pre-planning the audit to financial statement issuance. The team is thorough and follow through with any questions or requests. In addition, they were very helpful in providing a lot of guidance ensuring a smooth auditing process.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

*Sean O'Brien*

Sean O'Brien, CPA  
Deputy Finance Administrator

**CITY OF PALM BEACH GARDENS**

10500 N. Military Trail Palm Beach Gardens, FL 33410-4698  
[www.pbgfl.com](http://www.pbgfl.com)



July 25, 2021

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Deerfield Beach for the past 6 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to pre-plan the audit and ensure a smooth process. Our team in particular was composed of Michael Futterman, Moises Ariza and Branden Lopez.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No.68 – *Accounting and Financial Reporting for Pensions*, GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No.75 – *Accounting and Financial Reporting for OPEB*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our City.

Sincerely,

A handwritten signature in dark ink, appearing to read "Stephanie Tinsley".

Stephanie Tinsley  
Chief Financial Officer  
City of Deerfield Beach  
954.420.5571  
[stinsley@deerfield-beach.com](mailto:stinsley@deerfield-beach.com)



## Florida Keys Aqueduct Authority

1100 Kennedy Drive  
Key West, Florida 33040  
Telephone (305) 296-2454  
[www.fkaa.com](http://www.fkaa.com)



J. Robert Dean  
Chairman  
District 3

Richard J. Toppino  
Vice-Chairman  
District 2

Antoinette M. Appell  
Secretary/Treasurer  
District 4

Nicholas W. Mulick  
District 5

Cara Higgins  
District 1

Kerry G. Shelby  
Executive Director

March 15, 2022

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Florida Keys Aqueduct Authority has been utilizing the services of Marcum LLP for approximately 10 years; and we are highly satisfied with the value of services that they have provided to the Authority. The audit team has always held itself to a very high standard as it is reflective of their work product and efforts throughout the course of the audit. All individuals from the audit team from partner to staff, have always been very respectful, professional, and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, the audit team has been able to assist with their expertise in the preparation of the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance for the Authority. Furthermore, in recent years, the Authority has been subject to a Federal Single Audit in accordance with Uniform Guidance, specifically to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team has been able to provide proper direction with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Authority. Additionally, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

The audit team is highly dependable and makes themselves available to us at all times throughout the year, with respect to the audit and any other guidance that the Authority's management may need.

We strongly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services as our experience with the firm over nearly the past decade has been outstanding and we are looking forward to working with the firm for many upcoming years.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Cindy Kondziela  
Director of Finance



**ADMINISTRATOR**  
Dania L. Orta

**TRUSTEES**  
Ornel Cotera  
Nelson Enriquez  
Monica Fernandez  
Thomas Gabriel  
Sean MacDonald  
Thomas Roell  
Robert Suarez  
Annette Valdivia

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We are extremely impressed and satisfied with the level of service that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is very knowledgeable, professional and responsive to our accounting needs. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, as a governmental pension plan with a portfolio of approximately \$1.9 billion in assets, Marcum LLP has demonstrated that not only do they have the expertise and industry knowledge to service governmental pension plans but also have the resources to service a plan of our size.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Dania Orta  
Plan Administrator