

# INDIAN SHORES

Ph 727.595.4020 Fax 727.596.0050  
19305 Gulf Boulevard, Indian Shores, FL 33785  
[www.myindianshores.com](http://www.myindianshores.com)



## AUDITOR SELECTION COMMITTEE MEETING AGENDA TUESDAY, MAY 3, 2022, BEGINS AT 1:00 P.M. INDIAN SHORES MUNICIPAL CENTER, 4<sup>th</sup> FLOOR

### ITEM # AGENDA ITEM

- 1.0 Consideration of approving the Auditor Selection Committee Meeting agenda for May 3, 2022.
- 2.0 Comments from the public on any agenda item.
- 3.0 Initial rank and review of Request for Proposal (RFP) #2022-01 for independent audit services. (CS&L CPAs, pgs. 1-35: James Moore, pgs. 36-92: Saltmarsh, Cleaveland & Gund, pgs. 93-119)
- 4.0 Citizens' comments on any subject.
- 5.0 Committee Members' comments on any subject.
- 6.0 Meeting adjournment.

PLEASE SILENCE ALL CELL PHONES  
PLEASE LIMIT PUBLIC COMMENTS TO 4 MINUTES

  
Freddie Lozano  
Town Clerk

Any person who decides to appeal any decision of the Auditor Selection Committee with respect to any matter considered at any such meeting will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes that testimony and evidence upon which the appeal is to be based.

Any person with a disability requiring reasonable accommodation in order to participate in this meeting should contact the Town Clerk's office with your request within 24 hours prior to the start of the meeting. Phone 727.595.4020 Fax 727.596.0050.

**Patrick C. Sorahn**  
Mayor

**Diantha Schear**  
Vice Mayor

**Mike Hackerson**  
Councilor

**Michael (Mike) Petruccelli**  
Councilor

**William F. (Bill) Smith**  
Councilor

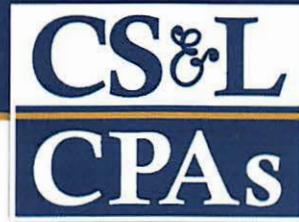
**Bonnie Dhonau**  
Town Administrator

**Richard (Rick) Swann**  
Chief of Police

**Susan L. Scroggham**  
Director of Finance  
and Personnel

**Freddie G. Lozano**  
Town Clerk

**Regina Kardash, Esq.**  
Town Attorney



## ELECTRONIC COPY

**Christopher, Smith, Leonard & Stanell, P.A.**

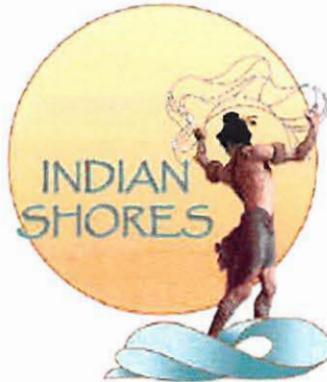
*Certified Public Accountants*

## INDEPENDENT AUDIT SERVICES

**Proposal to provide independent auditing services for the**

# **Town of Indian Shores, Florida**

**Due Date: April 22, 2022**



## **SUBMITTED BY:**

**Jeff Gerhard, CPA, CFE | [JGerhard@CSLcpa.com](mailto:JGerhard@CSLcpa.com)**

1001 3<sup>rd</sup> Avenue West, Suite 700, Bradenton, Florida 34205  
941.556.7949

### **BRADENTON**

1001 3<sup>rd</sup> Avenue W., Suite 700  
Bradenton, FL 34205  
Ph. 941.748.1040

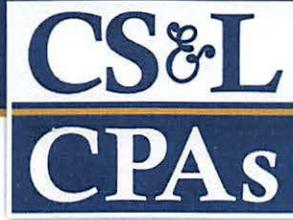
### **SARASOTA**

1515 Ringling Blvd., Suite 900  
Sarasota, FL 34236  
Ph. 941.954.4040

### **TAMPA**

101 E. Kennedy Blvd., Suite 1460  
Tampa, FL 33602  
Ph. 813.490.4490

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



## COVER LETTER

April 22, 2022

Town of Indian Shores  
19305 Gulf Boulevard  
Indian Shores, Florida 33785

Town Audit Committee Members,

We are pleased to present you with this statement of qualifications to provide financial auditing services for the Town of Indian Shores, Florida ("the Town"). We understand the services required are to perform an audit of the financial statements for the Town of Indian Shores, Florida for the fiscal years ending September 30, 2021 through 2025, subject to annual approval by Town Council. The audit will be conducted pursuant to *Government Auditing Standards*, Florida Statutes, and include Federal and/or State Single Audits, as applicable. Upon selection of our Firm, we are committed to performing the services, requirements and time commitment as noted in this proposal. Additionally, we affirm that we meet all of the "Other Performance Specifications" as listed on page 4 of Proposal #: 2022-01.

We are confident that CS&L CPAs has the experience and the capacity to provide all services requested within the specific time frame. Most importantly, as you review our proposal, we believe you will see our ability to be a complete solution for your needs. Having decades of experience auditing municipalities in the State of Florida, we understand the challenges and needs of the Town. We are dedicated to understanding your unique situation and providing exceptional solutions with the highest level of personal service and technical expertise.

Thank you for the opportunity to submit this statement of qualifications. We are available to meet with you and the Town's representatives to further discuss this information at your request.

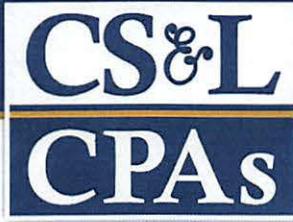
Sincerely,

A handwritten signature in blue ink that reads "Jeff Gerhard".

**JEFF GERHARD, CPA, CFE**

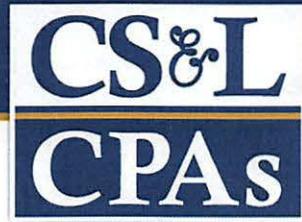
Principal, CS&L CPAs  
*JGerhard@cslcpa.com*

Jeff Gerhard is authorized to represent Christopher, Smith, Leonard & Stanell, P.A.



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## SECTION A - INTRODUCTION

The Town of Indian Shores, Florida (the “Town”) faces unique challenges and accounting considerations. Constantly changing accounting pronouncements and other regulatory guidance creates an environment which the rules and financial reporting requirements are frequently changing. At CS&L CPAs, we understand those challenges and the environment, and we are proactive in regards to reporting and rule changes. We are experienced in monitoring the unique reporting requirements prescribed by the Governmental Accounting Standards Board, as well as State agencies, such as the Department of Financial Services and the Auditor General of the State of Florida, which is valuable knowledge as we assist the Town in navigating the year end reporting requirements.

Our expertise in the complexities of municipalities, coupled with our passion for creating exceptional solutions, will ensure your audit is completed in an efficient manner that provides valuable insight.

### Firm Background and Experience

Christopher, Smith, Leonard & Stanell, P.A. (CS&L CPAs) is a local firm that has a long-standing commitment to unequalled service since 1954. The firm’s dedication to providing technical expertise and exceptional service to our clients has resulted in a proud history and the development of long-term client relationships. The firm has recruited and retained the highest quality professionals who are focused on deeply understanding each client to provide the most exceptional solutions for their unique needs. We have significant experience in auditing local governmental entities in the State of Florida, which include municipalities, as well as performing Single Audits. Currently, we audit over twenty local government entities subject to *Government Auditing Standards*.

CS&L CPAs employs approximately 50 professionals across three Florida offices. Our Firm has ten (10) professionals that are dedicated to performing audits of local governments. The Town’s audit would be performed from the Bradenton office which is conveniently on the other side of the bridge from Town Hall.

CS&L CPAs has been established as a legal entity, is licensed in the State of Florida, and has performed continuous CPA services for a minimum of five (5) years. This includes audit services to municipalities. Additionally, CS&L CPAs does not have a record of substandard audit work.

### Why CS&L CPAs?

At CS&L CPAs, auditing Florida municipalities is not just a specialization, it is the core of our audit practice. Over 90% of all our auditors actively serve local governments in our audit practice. Other accounting firms may emphasize a national footprint, however that often implies non-local talent that—in all likelihood—will not be a significant part of the audit engagement team on a day-to-day and year-over-year basis. At CS&L CPAs, what you see is what you get. **All of our experience auditing municipalities comes from auditing local governments located within the State of Florida.**

We understand the unique complexities of the Town, including the individual funds, as well as the Town's grants and related projects. Our experience also includes Single Audits under the Uniform Guidance and State Projects under the Florida Single Audit Act, and the State of Florida's Rules of the Auditor General.

CS&L CPAs offers our clients the attention of a local firm with resources of a national firm. Our alliance with CPAmerica allows us to access the resources of Crowe Horwath International.

Our commitment to service and access to our principals is paramount in our company philosophy. At CS&L CPAs, our clients do not have to work their way through the corporate structure. When they need to reach a principal, they can call directly. We take great pride in our customer care.

In addition, our firm is a member of the **AICPA Governmental Audit Quality Center** (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

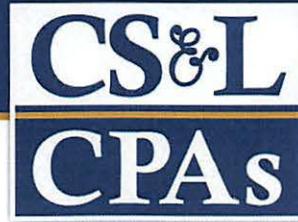
### **Similar Engagements with Other Governmental Entities**

The governmental industry has been a substantial area of concentration of CS&L CPAs and we have significant experience in governmental accounting and auditing, which includes municipalities within the last five years, as noted below. **All of our governmental experience is on governments in the State of Florida.** Additionally, **many of our governmental clients have pension plans, including those with pension trust funds that are defined benefit plans.**

- Municipalities
- Utility Systems
- Governmental Funds
- Special Revenue Funds (including Community Redevelopment Agencies)
- Capital Projects Funds
- Debt Service Funds
- Enterprise Funds (including Water, Solid Waste, Reuse and Storm Water)
- Pension Funds (including General Employee and Police Pension Funds)
- Custodial Funds
- Federal and State Grants (Single Audits) including SRF, CDBG, USDA, Brownsfield, DOT, DOJ, State Energy Program, and numerous other grants

**65+** *Years of Experience  
Serving Governmental  
Entities*

**20+** *Current Governmental  
and Municipality Clients*



## QUALIFICATIONS/EXPERIENCE OF PROPOSER

### Firm Personnel Assigned

We would propose the following key team members for the Town's audit all of which have met the education requirements under *Government Auditing Standards* and are licensed to practice as a Certified Public Accountant in the State of Florida:

- **Jeff Gerhard, CPA, CFE – Engagement Principal.** Jeff has over 25 years of experience auditing local governments.
- **Randy Dillingham, CPA – Concurring Review Principal.** Randy has over 26 years of experience auditing local governments.
- **Jennifer Ruffino-Cook, CPA – Senior Audit Manager.** Jennifer is a Senior Audit Manager with over 15 years of experience auditing government entities.
- **Ryan Parrish, CPA – Audit Supervisor.** Ryan is an Audit Supervisor with over 8 years of experience auditing government entities.
- **Staff as needed**

All staff members assigned to the Town's audit will have governmental experience.

Our firm makes every attempt to ensure that all staff members involved in the engagement continue to be utilized on the engagement in subsequent years. This provides significant efficiencies for both conducting our audits and limiting interruption of client personnel. Of course, changes in staff members (including approval, rejection or rotation) on the engagement can be made at the Town's request at any time.

All proposed members of the team have met (and exceeded) the requirement of 24 direct governmental and 80 accounting and auditing education hours during the past two years, as required by *Government Auditing Standards*. This includes significant recent hours related to the Uniform Grant Guidance and upcoming GASB standards.

### Resumes of Personnel Assigned

Resumes for the personnel assigned to the Town's audit are included on following pages.

## **JEFF GERHARD, CPA, CFE – ENGAGEMENT PRINCIPAL**

JGerhard@CSLcpa.com | (941) 556-7949

Jeff will serve as the Engagement Principal and will serve as the day-to-day contact on this engagement. Jeff is a certified fraud examiner and possesses more than 25 years of experience in public accounting specializing in local government entities (including municipalities), including Federal and State Single Audits. Jeff is CS&L CPA's designated partner for the Governmental Audit Quality Center through the AICPA.



### **Professional Recognition**

- Licensed Certified Public Accountant (CPA) in the State of Florida and State of Michigan
- Certified Fraud Examiner (CFE) as accredited by the Association of Certified Fraud Examiners
- Advanced Single Audit Certificate as accredited by the American Institute of Certified Public Accountants
- Not-for-Profit Certificate II as accredited by the American Institute of Certified Public Accountants

### **Education**

- Oakland University; Bachelor of Science in Accounting
- Oakland University; Bachelor of Arts in Psychology

### **Continuing Professional Education – Past Three Years**

- Required continuing professional education (CPE) on an annual basis with a minimum of twenty-four (24) hours every two (2) year period. Exceeded 80 hours of CPE in the past two years. CPE courses included government and nonprofit accounting & auditing updates, Federal Single Audit Act (including significant time spent on the Uniform Grant Guidance), Yellow Book updates, FGFOA Annual Conference, fraud prevention and detection, GASB's No. 74 and 75 (OPEB), GASB updates and governmental pension standards

### **Experience in Auditing Governmental Units**

- Experience in auditing local government entities and special districts
- Federal and State Single Audits and grant compliance
- Annual filings with State and Federal agencies
- Municipalities, including those with Utility Systems
- Governmental, Special Revenue, Enterprise, Fiduciary, Custodial, and Capital Project Funds
- Community Redevelopment Agencies
- General Employee, Police Officers', and Firefighters' Pension Funds (Defined Benefit), as well as FRS Pension Plans and Defined Contributions Pension Plans
- Preparation of financial statements and ACFRs



- Assistance with obtaining the Certificate of Achievement for Excellence in Financial Reporting
- Annual filings with the Department of Financial Services, Auditor General, and Federal Audit Clearinghouse (Data Collection Form)
- Bond and Debt Issues
- Other Post Employment Benefit Plans (OPEB)

**Membership in National, State, or Local Governmental Boards, Committees, or Associations**

- Member of the Government Finance Officers Association (GFOA), Florida Government Finance Officers Association (FGFOA), American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
- Leadership Manatee program, Class of 2016
- Past Treasurer, Finance Committee and Board Member of the Humane Society of Manatee County, Inc. (over 15 years of service)
- New College of Florida Foundation Audit Committee Member
- Former instructor of accounting and auditing classes at Baker College

## **RANDY DILLINGHAM, CPA – CONCURRING REVIEW PRINCIPAL**

RDillingham@CSLcpa.com | (941) 748-1040

Randy will be the independent Concurring Review Principal responsible for technical review, and will provide technical support on the engagement. Randy possesses over 26 years of experience in public accounting, all of which include experience with local government entities and specialization in Federal and State Single Audits.



### **Professional Recognition**

- Licensed Certified Public Accountant (CPA) in the State of Florida
- Former designated Audit Principal for the Government Audit Quality Center through the AICPA

### **Education**

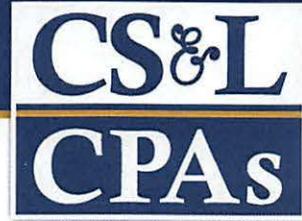
- University of Maryland; Bachelor of Science in Accounting

### **Continuing Professional Education – Past Three Years**

- Required continuing professional education (CPE) on an annual basis with a minimum of twenty-four (24) hours every two (2) year period. Exceeded 80 hours of CPE in the past two years. CPE courses included government and nonprofit accounting & auditing updates, fraud in the not-for-profit & government environment, Federal Single Audit Act, internal control procedures & reporting, government auditing standards, governmental pension overview, updates on the Yellow Book, and GASB Statement No. 67 and No. 68, and the Uniform Grant Guidance

### **Experience in Auditing Governmental Units**

- Experience in auditing local government entities (including municipalities) and special districts
- Federal and State Single Audits and grant compliance
- Annual filings with State and Federal agencies
- Utility Systems
- Governmental, Special Revenue, Enterprise, Fiduciary, Custodial, and Capital Project Funds
- Community Redevelopment Agencies
- General Employee, Police Officers', and Firefighters' Pension Funds (Defined Benefit), as well as FRS Pension Plans and Defined Contributions Pension Plans
- Preparation of financial statements and ACFRs
- Assistance with obtaining the Certificate of Achievement for Excellence in Financial Reporting
- Preparation of reports in compliance with *Government Auditing Standards*
- Annual filings with the Department of Financial Services, Auditor General, and Federal Audit Clearinghouse (Data Collection Form)
- Bond and Debt Issues



- Other Post Employment Benefit Plans (OPEB)

**Membership in National, State, or Local Governmental Boards, Committees, or Associations**

- Member of the Government Finance Officers Association (GFOA), Florida Government Finance Officers Association (FGFOA), American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
- Past member of FICPA Committee on Accounting Principles and Auditing Standards
- Leadership Manatee program alumni
- Past Board Member, Meals on Wheels Plus of Manatee County, Inc.

## **JENNIFER RUFFINO-COOK, CPA – SENIOR AUDIT MANAGER**

Jruffino-cook@CSLcpa.com | (941) 748-1040

Jennifer will be the Senior Audit Manager on this engagement and will be responsible for the day-to-day management and direct supervision of engagement personnel. She possesses more than 15 years of experience in public accounting largely focusing on audits of governmental entities, including municipalities with governmental and enterprise funds.



### **Professional Recognition**

- Licensed Certified Public Accountant (CPA) in the State of Florida and State of Georgia

### **Education**

- University of West Georgia; Bachelor of Science in Accounting

### **Continuing Professional Education – Past Three Years**

- Required continuing professional education (CPE) on an annual basis with a minimum of twenty-four (24) hours every two (2) year period. Exceeded 80 hours of CPE in the past two years. CPE courses included government and nonprofit accounting & auditing updates, Federal Single Audit Act, internal control procedures & reporting, governmental pension and OPEB accounting, updates on the Yellow Book, and the Uniform Grant Guidance

### **Experience in Auditing Local Governments**

- Experience in auditing local government entities (including municipalities) and special districts
- Federal and State Single Audits and grant compliance
- Annual filings with State and Federal agencies
- Preparation of financial statements and ACFRs
- Defined Benefit Plans for General Employee, Police Officers', and Firefighters' Pension Trust Funds
- Assistance with obtaining the Certificate of Achievement for Excellence in Financial Reporting
- Preparation of reports in compliance with *Government Auditing Standards*
- Annual filings with the Department of Financial Services, Auditor General, and Federal Audit Clearinghouse (Data Collection Form)
- Other Post Employment Benefit Plans (OPEB)



#### **Membership in National, State, or Local Governmental Boards, Committees, or Associations**

- Member of the American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
- Leadership Manatee program, Class of 2017
- Treasurer of the Library Foundation, Inc.
- Past President and current Member of the Manatee River Rotary

## **RYAN PARRISH – AUDIT SUPERVISOR**

RParrish@CSLcpa.com | (813) 490-4490

Ryan has more than 8 years of experience in providing audit and assurance services. He has extensive knowledge of governmental entities. Ryan is the assigned Audit Supervisor on some of the Firm's largest and most complex audit engagements.



### **Professional Recognition**

- Licensed Certified Public Accountant (CPA) in the State of Florida

### **Education**

- University of Central Florida; Bachelor of Accounting and Finance

### **Continuing Professional Education – Past Three Years**

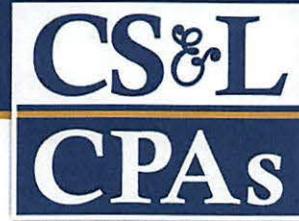
- Required continuing professional education (CPE) on an annual basis with a minimum of twenty-four (24) hours every two (2) year period. Exceeded 80 hours of CPE in the past two years. CPE courses included audits and risk assessment, government and nonprofit accounting & auditing updates, internal control procedures & reporting, updates on the Yellow Book

### **Experience in Auditing Local Governments**

- 8+ years of experience auditing local government entities solely in the State of Florida
- Municipalities and Community Redevelopment Agencies
- Preparation of financial statements
- Performs audits of information technology routinely on all audit engagements, including governmental clients, including walk-throughs of internal controls
- Able to navigate through nearly any general ledger software with minimal assistance from client personnel

### **Membership in National, State, or Local Governmental Boards, Committees, or Associations**

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Manatee Chamber of Commerce and Young Professional Group



## SECTION C - OTHER RELEVANT INFORMATION

### Peer Review Participation

We are members of the Center for Audit Quality of the American Institute of Certified Public Accountants (AICPA). As a result, our firm is subject to the highest level of quality review possible. We are required to have a Peer Review every three years. We have had fourteen reviews of our practice with the highest ranking available attained in each review. **All of these reviews include the review of government engagements.** Our most recent peer review report can be viewed on-line at the AICPA's web site and a copy of the most recent review is also included on pages 13 through 15.

For our year ended June 30, 2020, we have proudly received a pass report with no letters of comment; the highest level of assurance possible.



Florida Institute of Certified Public Accountants

**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

January 22, 2021

Robert Stanell  
Christopher, Smith, Leonard, Bristow & Stanell, P.A.  
1001 3rd Ave W Ste 700  
Bradenton, FL 34205-7862

Dear Robert Stanell:

It is my pleasure to notify you that on January 21, 2021, 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, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
[paul@ficpa.org](mailto:paul@ficpa.org)  
800-342-3197 ext. 251

cc: Michael Sibley, Rayndall Dillingham

Firm Number: 900010075714

Review Number: 580083

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

To the Shareholders of  
Christopher, Smith, Leonard, Bristow & Stanell, P.A.  
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christopher, Smith, Leonard, Bristow & Stanell, P.A. (the firm) in effect for the year ended June 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 a compliance audit under the Single Audit Act and audits of employee benefit plans.

Page 1



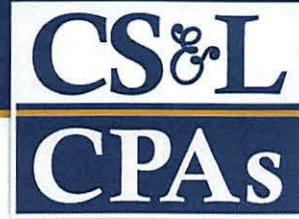
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Christopher, Smith, Leonard, Bristow & Stanell, P.A. in effect for the year ended June 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*. Christopher, Smith, Leonard, Bristow & Stanell, P.A. has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "James Moore, P.L." The signature is fluid and cursive, with "James" and "Moore" connected by a flourish, and "P.L." in a smaller, more formal font to the right.

Daytona Beach, Florida  
December 11, 2020



## **Disciplinary Action**

There has been no disciplinary action taken or pending against the Firm or any of our staff (including those proposed to be assigned to the Town's audit) during the past three years with state regulatory bodies or professional organizations.

## **Proof of Corporate Signor**

Jeff Gerhard is a Principal of CS&L CPAs and is an authorized signor on behalf of the Firm and has the authority to enter into an agreement with the Town. A copy of a Sunbiz screenshot, as required on page 6 of Proposal # 2022-01, follows on pages 17 and 18.

3/30/22, 3:06 PM

Detail by Entity Name

DIVISION OF CORPORATIONS



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

## Detail by Entity Name

Florida Profit Corporation

CHRISTOPHER, SMITH, LEONARD & STANELL, P.A.

### Filing Information

Document Number	F59900
FEI/EIN Number	59-2142260
Date Filed	12/28/1981
State	FL
Status	ACTIVE
Last Event	AMENDMENT AND NAME CHANGE
Event Date Filed	07/06/2021
Event Effective Date	NONE

### Principal Address

1001 3RD AVENUE WEST, SUITE 700  
BRADENTON, FL 34205

Changed: 04/13/1999

### Mailing Address

P. O. BOX 1251  
BRADENTON, FL 34206

Changed: 02/08/2012

### Registered Agent Name & Address

STANELL, ROBERT E  
1001 THIRD AVE WEST SUITE 700  
BRADENTON, FL 34205

Name Changed: 04/27/2006

Address Changed: 04/27/2006

### Officer/Director Detail

#### Name & Address

Title PD

STANELL, ROBERT E

3/30/22, 3:08 PM

Detail by Entity Name

6116 SHORE ACRES DRIVE  
BRADENTON, FL 34209

Title VSD

CLARKSON, JULIAN L  
4957 SOUTHERN WOOD DR  
SARASOTA, FL 34241

Title VTD

DILLINGHAM, RAYNDALL C  
1930 24TH AVE  
PALMETTO, FL 34241

Title Director

Thompson, Susan  
4205 W Leona Street  
Tampa, FL 33629

Title Director

Gerhard, Jeff  
17347 Polo Trail  
Lakewood Ranch, FL 34211

Title Director

Lynch, Aubrey  
812 Hillcrest Drive  
Bradenton, FL 34209

**Annual Reports**

Report Year	Filed Date
2021	02/24/2021
2021	07/01/2021
2022	03/16/2022

**Document Images**

<a href="#">03/15/2022 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">07/01/2021 -- AMENDED ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">02/24/2021 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">02/22/2020 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">02/24/2019 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">05/21/2018 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">03/26/2017 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">03/09/2016 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>
<a href="#">04/01/2015 -- ANNUAL REPORT</a>	<a href="#">View Image in PDF format</a>

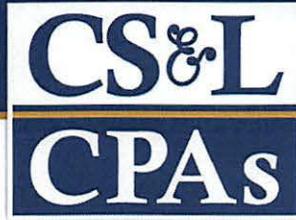


## SECTION D - SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES AND REFERENCES

The governmental industry is a substantial area of concentration of CS&L CPAs and we have significant experience in governmental accounting and auditing, which includes municipalities and other local governments. Currently, CS&L CPAs provides audit services to over 20 governmental clients, including municipalities. Our Firm has audited the following municipalities which are similar to the Town of Indian Shores, Florida within the last three years:

- City of Anna Maria, Florida
- City of Bowling Green, Florida
- City of Bradenton, Florida
- City of Bradenton Beach, Florida
- City of Holmes Beach, Florida
- City of Palmetto, Florida
- City of Wauchula, Florida
- Town of Zolfo Springs, Florida

Included on the next page is the Town's "Reference Information" form as included in Proposal # 2022-01.



**TOWN OF INDIAN SHORES, FLORIDA  
REFERENCE INFORMATION  
FOR  
RFP #2022-01  
INDEPENDENT AUDIT SERVICES**

Organization City of Bradenton, Florida  
Contact Person Tom Kelley  
Address 101 Old Main St. W.  
Town Bradenton State Florida Zip 34205  
Phone Number ( 941 ) 932-9467  
Project Cost \$87,200 Date Performed September 30, 2021 and preceding  
~~~~~  
Organization City of Wauchula, Florida  
Contact Person Sandee Braxton  
Address 126 South 7th Avenue  
Town Wauchula State Florida Zip 33873  
Phone Number ( 863 ) 770-3131  
Project Cost \$65,000 Date Performed September 30, 2021 and preceding  
~~~~~  
Organization City of Bowling Green, Florida  
Contact Person Carmen Silva  
Address 104 East Main Street  
Town Bowling Green State Florida Zip 33834  
Phone Number ( 863 ) 375-2255  
Project Cost \$38,900 Date Performed September 30, 2021 and preceding  
~~~~~  
Organization Town of Zolfo Springs, Florida  
Contact Person Linda Roberson  
Address P.O. Box 162  
Town Zolfo Springs State Florida Zip 33834  
Phone Number ( 863 ) 735-0405  
Project Cost \$31,500 Date Performed September 30, 2021 and preceding  
~~~~~  
Representative Typed Name/Title Jeff Gerhard, Principal  
Representative Signature   
Firm Christopher, Smith, Leonard & Stanell, P.A.

## SECTION E - AUDIT APPROACH

### Proposed Segmentation of the Engagement

**Audit Methodology** – Our core audit methodology for Florida municipalities utilizes our tried and true method for delivering quality results on time. Simply put, it is a collection of proprietary processes that we've developed over our 65+ years auditing Florida governments. These processes are inherent within the various audit segments of (1) planning, (2) risk assessment, (3) internal control testing, (4) performing primary audit procedures, and (5) ACFR review and reporting.

**Customized Work Plan** – At CS&L CPAs we consider every audit unique and don't utilize a one-size-fits-all approach. Instead, we kick-off every audit with an open and candid discussion with your financial reporting team to understand any changes in your deadlines, staffing bottlenecks, engagement preferences. Then we develop a conscientious audit work plan and timeline that is tailored specifically to your Town. The following discussion in this section more fully describes our audit methodology and what such a work plan may look like.

### Proposed Segmentation



#### Segment 1 - Planning

After the kick-off meeting, we will send calendar invitations for pre-scheduled regular status meetings during the audit timeframe, as well as calendar invitations for agreed-upon deadlines and subsequent in-person or virtual meetings with key personnel. **We pride ourselves on being a “No-Surprises” firm.**

After the meeting we will immediately develop the initial audit request list. This list would likely contain requests for significant contracts, lease agreements, inter-local agreements, grant agreements, granting agency monitoring reports, and written policies.

Reviewing these items is an investment in time that pays dividends throughout the term of your relationship with CS&L CPAs. This is why we take this step very seriously in our internal processes. This up-front research allows our audit team to engage in more robust and “to-the-point” technical conversations in later audit segments, thereby saving your team valuable time better spent on the Town’s business at hand.

### Segment 2 - Risk Assessment

During this segment of the audit, we conclude our preliminary planning research and carry out one-on-one conversations with key personnel to deepen our understanding of the Town's operations and processes. Only after we have had these prerequisite, well-informed conversations with your accounting team, will we be in a position to conclude on an intelligent risk assessment and confidently identify significant audit risks each year.

At our internal audit engagement team discussion, all members of the engagement team meet to share the insight gained through our planning procedures and obtain consensus on areas of risk and our planned audit response to that risk. After the engagement team discussion, your finance leader will be brought up to speed on our planned procedures and timeline of those procedures to ensure a smooth follow through.



### Segment 3 – Internal Controls

Subject to change based on the results of our annual risk assessment, our current audit plan is to perform tests of controls over revenue/receipts, payroll and cash disbursements transaction cycles during our first audit and rotating each control test in subsequent years. This not only provides us with assurance to support our audit opinion but allows us to enhance our knowledge of your processes and propose recommendations for process improvements, when identified.

We know that sample selections that do not consider other audit procedures often leads to superfluous work for all parties involved. At other firms, it is not uncommon for different members of audit engagement teams, working on different areas of the audit to request stand-alone sample selections often resulting in over-sampling and duplication of work by your team. At CS&L CPAs, we carefully manage our sample selections (for example, between Single Audit expenditures and subsequent cash disbursement testing, or between payroll test of controls and testing of compensated absences) to optimize audit evidence while maintaining compliance with professional standards.

Common "Segment 3" audit request items include sample population files and related reconciliation reports along with backup support for the sample selections requested. Timing of this phase is also flexible but is most efficiently performed in conjunction with certain risk assessment procedures. We expect the Fall months would be the most advantageous time frame—ahead of more demanding audit cooperation in early Winter.

### Segment 4 – Primary Audit Procedures

This is typically the most involved phase of the audit and at an eagle-eye's view, involves essential test of details for reported account balances and performing substantive analytical procedures. All procedures are customized based on information obtained in the preceding audit segments.

Based on our assessment of risk, we verify the material and/or significant year end account balances through audit procedures such as vouching to source documents, third-party confirmations and analytical procedures. In conducting our audit procedures, we utilize the computer assisted auditing software (if practical), IDEA, which allows us to gather more evidential matter in analyzing the Town's accounts in a more efficient manner. Our verification procedures are applied until we have gathered sufficient audit documentation for the purpose of expressing an opinion on the financial statements.

Our sampling methods are both statistical and non-statistical. Samples would be utilized on transaction testing, including our understanding of internal controls, tests of compliance and on select substantive procedures.

Our audits are completed in a paperless environment through the use of Caseware audit technology. In addition to the Town's financial statement audit, all compliance and Single Audit work will be conducted during this stage. While performing fieldwork, it is sometimes necessary to post audit adjustments. All potential adjustments are reviewed with management and once agreed upon will be posted to the trial balance.

#### **Segment 5 – Annual Comprehensive Financial Report Review and Reporting**

We know governmental financial statements. Your engagement team has built their careers auditing Florida Local Governments and assisting clients earn and maintain their Certificate of Excellence in Financial Reporting. Jeff Gerhard, the proposed Engagement Principal, has been involved in auditing municipalities since 1998, which included the implementation of GASBS No. 34. Jeff has prepared or been involved in the preparation of well over 100 governmental financial statements in his long career.

Jennifer Ruffino-Cook, the proposed Senior Audit Manager has been involved in auditing municipalities since 2006 and also has extensive experience in the preparation of governmental financial statements.

**Cover to Cover Financial Statement Review** – Whether the Town or CS&L CPAs prepares the financial statements, when the financial statements are completed, all calculations are mathematically recalculated and every word is read for spelling and grammatical errors. Our trained eyes also scan the financial statements to identify formatting inconsistencies. A 150 page government-specific disclosure checklist is meticulously prepared to ensure all disclosures required are included and appropriately presented. With the decades of experience that your proposed engagement team has reviewing governmental financial statements, we will perform multiple internal reference checks: (a) from something as simple as agreeing the Basic Financial Statement's Other Governmental Funds column to the totals for the Combining Schedules (b) to recalculating every reconciling item on the government-wide to fund-level reconciliations (c) to everything in-between.



These checks are performed independently by the engagement manager, engagement principal, and engagement concurring principal.

We appreciate the time-sensitivity of this process as it is usually one of the last steps performed in the audit and we are committed to working whatever hours are necessary to accomplish a quality review within the previously agreed upon time frames so that we meet the Town's March 31<sup>st</sup> reporting deadline.

## On-Site Versus Remote Auditing

In a post-COVID-19 world, our ability to provide required services includes considering your preferences as to the degree of remote vs on-site work as well as the manner and conduct of our on-site work. Regardless of your preferences and policies, we stand ready to serve your needs as we leverage video and teleconferencing and secure online file sharing platforms as needed. Our technological infrastructure also allows each engagement team member to work anywhere with wireless independent high-speed internet connections. At CS&L CPAs, we emphasize the importance of establishing a productive and friendly rapport between engagement team members and your accounting team—but acknowledge a significant amount of modern-day audit work can be effectively accomplished in a remote-work environment.

## Approach to Audit Sampling

Our sampling methods are both statistical and non-statistical in nature. Samples would be utilized on transaction testing (including our understanding of internal controls, compliance testing and on select substantive procedures). Samples for transactions and compliance matters are generally selected in advance using random sampling based on the sample's population. In addition, we follow the AICPA guides related to compliance audits for selecting samples. These are selected in advance of fieldwork and on-site planning to the extent possible allowing the Town ample time to gather the information related to the samples.

Sample sizes on transaction testing (such as cash receipts, payroll or disbursements) typically range from 25 to 40 items which are generally selected randomly. Sample sizes on substantive procedures (such as testing accounts receivable or capital outlay balances) are typically proportionate to the account balance's size. CS&L CPA's utilizes PPC sampling forms to determine sample sizes which are largely based on risk.

## Understanding of Internal Controls

As noted above, our consideration of internal controls is done during the third segment of our audit. Internal controls are documented through the use of narratives and/or flow charts and live transactions are walked through to further document our understanding. Our approach results in a thorough understanding and review of the Town's internal controls. In addition to obtaining this understanding, our Firm is a strong believer in testing internal controls as part of our basic audit procedures. Controls tested would typically include revenue, disbursements, and payroll.

## Approach in Auditing Information Systems

All members of our audit team have experience auditing in a computerized environment and experience with a vast array of accounting software, specifically those used by municipalities. Our audit team members are all capable of working directly within the accounting software and are able to extract pertinent data and reports. Additionally, the proposed Engagement Principal and Senior Audit Manager also have many years of experience evaluating information technology (IT) systems as part of our overall risk assessment.

Similar to our approach of assessing the risks of the Town's internal controls, the assessment of the Town's computerized systems is usually done during the planning/risk assessment phase of our audit. Key controls for the Town that CS&L CPAs will focus on will also be evaluated from a computerized system aspect. These would also be tested through testing of transactions, internal controls, and walk-throughs.

The assessment of the Town's computerized systems would be assessed annually as part of every audit, focusing on any changes in future years. This would include changes in personnel, systems, or key controls.

If significant audit findings in regards to the Town's computerized systems are identified during the audit process, they will be communicated immediately with management in order to begin the resolution process as soon as possible.

## Testing of Legal and Regulatory Compliance

Our audits include performing procedures specifically tailored to ensure the Town's compliance with Florida Statutes, as well as other laws, regulations, contracts and grant agreements. We review statutes, Rules of the Auditor General and requirements of the Department of Financial Services and create audit programs to test compliance. These procedures entail vouching the Town's compliance with actual documents and established procedures (an example would be travel expenditures and budget testing). If a Single Audit is required, our testing of compliance would also include selecting and testing major programs in conjunction with applicable Compliance Supplements.

## GAAP Interpretation

When a question arises in regards to recording or reporting matters in relation to generally accepted accounting principles (GAAP), including matters in which interpretations of GAAP are unclear, the matter would be researched by the audit team and then discussed with the engagement principal and concurring review principal as considered necessary. Upon arriving at a conclusion by the audit team, the results of the research would be discussed with appropriate Town personnel to determine the effects and that the circumstances are correct, who will form the ultimate decision on the approach to take. We will work together with the Town on interpretations of GAAP to ensure the correct outcome. Our Firm would not have an issue with the Town utilizing an alternative form of GAAP (that differs from "firm

policy") when the alternative is allowed by the applicable standards board, and is materially correct in the circumstances.

## Management Letters

Audit results are communicated through both verbal and written correspondence. Specific communications with those charged with governance, such as the Town Council, are made during the planning process, as well as at the conclusion of the audit. In addition, internal control related matters and other audit findings, if applicable, are communicated through both verbal and written form. Our communication is also intended to keep the Town apprised of any significant changes in generally accepted accounting principles, auditing standards, or Florida Statutes.

Internal control related matters are discussed with management in draft form to allow sufficient time for management to consider the comment and arrive at a response. After discussing with management, the presentation is provided to Town Council for further discussion and analysis. (*Note that if significant audit findings are identified during the audit process, they will be communicated immediately in order to begin the resolution process.*) It is our goal to work with the Town in resolving potential audit findings and/or internal control related matters, while maintaining our independence. In addition, constructive recommendations will be communicated throughout the audit process and included in the management letter only when considered necessary or required by standards.

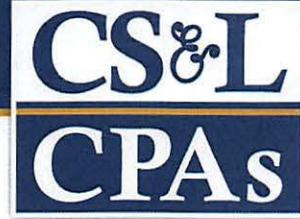
## Implementation of New Pronouncements and Standards

Our proposed audit team has substantial auditing experience, specifically related to audits of local governments (municipalities) and Single Audits. It is this experience that allows us to identify potential issues prior to the audit commencement and deal with them before they become problematic. We maintain contact with our clients throughout the year to ensure that potential problems or issues are corrected during the year instead of when the audit reaches completion. CS&L CPAs stays abreast of accounting and auditing changes to ensure that new guidance is identified well in advance, and is implemented timely and accurately.

Future GASB statements that may have an impact on the Town's Annual Comprehensive Financial Report include:

- GASB Statement No. 84 – Fiduciary Activities
- GASB Statement No. 87 – Leases
- GASB Statement No. 91 – Conduit Debt Obligations

Prior to implementation, we will work with the Town in order to assure that the appropriate information required is gathered for proper disclosure in the financial statements and that the amounts reflected on the Town's financial statements and included in the notes to the financial statements and required supplementary information are recorded and reported accurately.

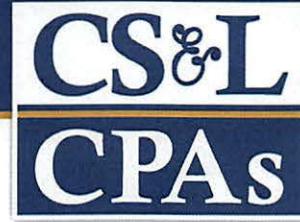


## **Availability of Audit Work Papers**

CS&L CPAs will make our audit work papers available for review, without charge, to any Federal or State Agency upon request in accordance with Federal and State laws and regulations.

## **Other**

The Engagement Principal and/or the Senior Audit Manager are available to meet with Town Council in public meetings upon request.



## SECTION F - COST AND TIME

TOWN OF INDIAN SHORES, FLORIDA  
PROPOSAL FORM  
FOR  
RFP #2022-01  
INDEPENDENT AUDIT SERVICES  
Page 1

The undersigned proposer does hereby agree to furnish the Town of Indian Shores, Florida, the items listed in accordance with the minimum requirements/evaluation criteria shown by the Request for Proposal to be delivered to the specified site for the price indicated.

	HOURS	QUOTED HOURLY RATES	TOTAL
PARTNERS	20	\$ 300	\$ 6,000
MANAGERS	30	\$ 190	\$ 5,700
SUPERVISORY STAFF	64	\$ 150	\$ 9,600
STAFF	58	\$ 95	\$ 5,510
OTHER (SPECIFY)		\$	\$ (10)
SUB-TOTAL	172	\$	\$ 26,800

Total for services described in Part I, within the section titled Scope of Work of the Request for Proposal (provide detail on separate schedule)

Out-of-pocket expenses: \$ 0

Meals & Lodging \$ 0

Transportation \$ 0

Other (specific) \$ 0

Sub-total \$ 0

Total for all-inclusive maximum price for 2021 audit \$ 26,800

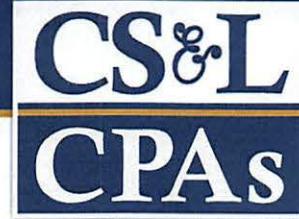
Total for all-inclusive maximum price for 2022 audit \$ 27,600

Total for all-inclusive maximum price for 2023 audit \$ 28,400

Total for all-inclusive maximum price for 2024 audit \$ 29,300

Total for all-inclusive maximum price for 2025 audit \$ 30,200

*NOTE: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.*



## SECTION G - INDEPENDENCE AND PRIOR ENGAGEMENTS WITH THE TOWN OF INDIAN SHORES

We are subject to independence rules established by the American Institute of Certified Public Accountants, the State of Florida Board of Accountancy, and *Government Auditing Standards*. CS&L CPAs is independent of the Town of Indian Shores, Florida as defined by auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States of America/*Standards for Audit of Governmental Organizations, Programs, Activities and Functions* issued by the U.S. Government Accounting Office. CS&L CPAs affirms that it meets the independence requirements of the rules above.

Additionally, CS&L CPAs affirms there are no conflict of interest with any other work performed by the firm for the Town. There are no relatives of elected/appointed officials or employees of the Town whom have a financial interest in our Firm providing the services specified in the proposal.

CS&L CPAs has not performed any services or had any professional relationships with Town employees/governance in the past five (5) years.

## SECTION H - LICENSE TO PRACTICE IN FLORIDA

CS&L CPAs is established as a legal entity in the State of Florida and is properly licensed as a CPA Firm in the State of Florida.

All assigned key personnel are properly licensed to practice as certified public accountants in the State of Florida.

## **SECTION I - DEBARMENT, SUSPENSION CERTIFICATION FORM**



### **DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION**

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Bidder certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

Christopher, Smith, Leonard & Stanell, P.A.

Vendor Name

By:

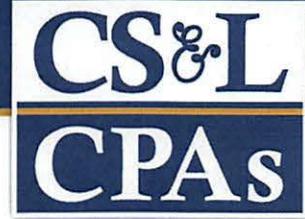
A handwritten signature in blue ink that appears to read "Jeff M. Gerhard".

Signature

Jeffrey M. Gerhard

Printed Name

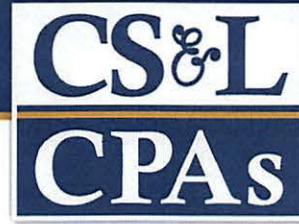
As Its: Principal



## APPENDIX 1 – OTHER REQUIRED TOWN FORMS

PROPOSAL FORM

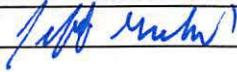
INSURANCE REQUIREMENTS CHECKLIST



TOWN OF INDIAN SHORES, FLORIDA  
PROPOSAL FORM  
FOR  
RFP #2022-01  
INDEPENDENT AUDIT SERVICES  
Page 2

IT IS THE PROPOSER'S RESPONSIBILITY TO CHECK  
<https://www.myindianshores.com/2499/Open-RFP-2022-01-for-Independent-Audit-S>  
FOR FINAL DOCUMENTS AND ADDENDUMS BEFORE SUBMITTAL

THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS ([www.sunbiz.org](http://www.sunbiz.org)) Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.

PROPOSER NAME:	Christopher, Smith, Leonard & Stanell, P.A.
TAX ID# SSN or EIN:	59-2142260
PROPOSER ADDRESS:	1001 3rd Avenue West, Suite 700, Bradenton, FL 34205
PURCHASE ORDER ADDRESS:	1001 3rd Avenue West, Suite 700, Bradenton, FL 34205
PHONE NUMBER:	941-748-1040
COMPANY WEB SITE:	<a href="http://www.CSLCPA.com">www.CSLCPA.com</a>
COMPANY CONTACT (REP):	Jeff Gerhard
EMAIL ADDRESS(REP):	<a href="mailto:JGerhard@CSLcpa.com">JGerhard@CSLcpa.com</a>
SIGNATURE:	

**INSURANCE REQUIREMENTS CHECKLIST**  
**FOR RFP #2022-01**  
**Items marked "X" must be provided**

<input checked="" type="checkbox"/>	<b>General Liability</b>	<b>Minimum Limits Required</b>	
	<input checked="" type="checkbox"/> Commercial General Liability	\$ 2,000,000	General Aggregate
	<input checked="" type="checkbox"/> Occurrence Form	\$ 1,000,000	Product/Completed Operations
<input checked="" type="checkbox"/>		\$ 1,000,000	Personal & Advertising Injury
		\$ 1,000,000	Each Occurrence
		\$ _____	
<input checked="" type="checkbox"/>	<b>Automobile Liability</b> Owned, Hired & Non-Owned	\$ 1,000,000	Combined Single Limit per Occurrence
<input checked="" type="checkbox"/>	<b>Worker's Compensation and Employer's Liability</b>	<b>Statutory</b>	
		\$ 100,000	Each Accident
		\$ 500,000	Disease - Policy Limit
		\$ 100,000	Disease - Each employee
<input checked="" type="checkbox"/>	<b>Professional Liability - Errors &amp; Omissions</b> ("To be completed by Bidder")		
	* Deductible: \$ _____	\$ 2,000,000	Aggregate
	* Claims Made (Y/N): _____	\$ _____	Each Claim
	* Occurrence (Y/N): _____		
	* Defense Included In Limits (Y/N): _____		
<input checked="" type="checkbox"/>	<b>Builder's Risk/Installation Floater</b>	(" To be completed by Bidder")	
	* Flood Included \$ _____ Limit	\$ _____	100% of Completed or Installed Value
	* Transportation Included \$ _____ Limit		All-Risk Form
	* Storage Included \$ _____ Limit		
	Town Must Be A Named Insured. Copy of Policy Will Be Required.		
<input checked="" type="checkbox"/>	<b>Other</b>		
		\$ _____	
		\$ _____	
<input checked="" type="checkbox"/>	The Certificate of Insurance must show "The Town of Indian Shores, its elected officials and employees" as an additional insured. The Certificate shall bear the requisite endorsements providing that the Town is an additional insured and providing for waiver of subrogation by the Vendor/Subcontractor when applicable.		
<input checked="" type="checkbox"/>	Vendor/Subcontractor shall provide immediate notice of any Vendor/Subcontractor initiated cancellation, non-renewal or adverse change to the policies required to be obtained or maintained pursuant to this RFP. Vendor/Subcontractor shall immediately forward to the Town any notice it receives of cancellation, non-renewal or adverse change to any policy that is initiated by a policy provider(s).		
<input checked="" type="checkbox"/>	Certificates must identify bid number and bid title.		
<input checked="" type="checkbox"/>	Subcontractors must carry same insurance limits.		
<input checked="" type="checkbox"/>	Insurance Carrier must have an AM Best Rating of A-VII or better.		
<input checked="" type="checkbox"/>	The Town reserves the right to request any additional information it deems necessary, and at a frequency it deems necessary, to confirm the requisite insurance remains in effect, at the required levels, for the duration of any contractual agreement entered into pursuant to this RFP and/or any Purchase Order issued in accordance with this RFP.		

**Statement of Bidder:**

We understand the requirements requested and agree to comply fully.

  
 Bidder - Authorized Signature

A complete copy of this form with original signature must accompany RFP



**People Focused.  
Just Like You.**

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**PROPOSAL TO PROVIDE  
AUDIT SERVICES FOR  
THE TOWN OF INDIAN SHORES**



**121 Executive Circle  
Daytona Beach, FL 32114  
386-257-4100  
[www.jmco.com](http://www.jmco.com)**

**Proposal To Provide Independent  
Audit Services To**

**The Town of Indian Shores  
For the fiscal years ending  
September 30, 2021 through 2025**

**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)

**Contacts**

**Zach Chalifour, CPA**  
Engagement Lead Partner

[Zach.Chalifour@jmco.com](mailto:Zach.Chalifour@jmco.com)

**James Halleran, CPA**  
Engagement Consulting Partner

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

**April 22, 2022**

# Cover Letter

April 22, 2022

Ms. Susan Scrogham, Director of Finance  
Town of Indian Shores  
19305 Gulf Boulevard  
Indian Shores, FL 33785



## Dear Ms. Scrogham and Members of the Selection Committee:

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

We are pleased to present our proposal to provide independent audit services to the Town of Indian Shores (Town) for the fiscal years ending September 30, 2021 through September 30, 2025. Our dedication to clients runs deep and we know working together will pave the way for many achievements. Seeing our clients succeed is why we got into this business in the first place.

**As a regional Florida firm that appreciates all our area has to offer, we have a vested interest in providing the highest level of service to the Town. As such, this proposal highlights what makes James Moore *the best firm to perform your audit.***

### Extensive Governmental Experience

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.

***Zach Chalifour, CPA, your Lead Engagement 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).

***James Halleran, CPA, your Engagement Consulting 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.

***Mark Payne, CPA, your Quality Control Review Partner,*** has over 30 years of experience providing audit and consulting services to government organizations, associations, and nonprofit organizations throughout the state of Florida. He has extensive knowledge of federal and state single audit guidelines and, as such, has been intricately involved with audits of organizations that receive state and federal financial assistance subject to Government Auditing Standards. He is a key member of our Government Services Team and our Accounting and Auditing Team.

# Cover Letter

## The Technical Expertise You Need

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

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

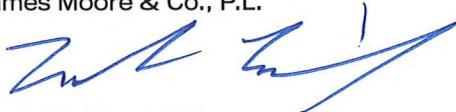
## Commitment to the Town of Indian Shores

As seasoned auditors of governmental entities, we know management and elected officials expect the truth and hate surprises. That's why, in addition to the exit conference with management, we offer and encourage your governing board members to meet with our engagement team to answer your questions and address your concerns.

Outside of the engagement, we will maintain communication throughout the year, keeping appropriate personnel informed about reporting changes affecting them. We also encourage you to call us with questions regarding the engagement or your day-to-day activities; James Moore is committed to serving you in a timely and responsive manner. Additionally, we provide our government clients with free CPE credit throughout the year via webinars or in-person training.

**What our proposal cannot convey is our sincere desire to work with the Town of Indian Shores. 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.



Zach Chalifour, CPA  
Partner

**2021 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

DOCUMENT# L93000000354

**Entity Name:** JAMES MOORE & CO., P.L.**Current Principal Place of Business:**5931 NW 1ST PL  
GAINESVILLE, FL 32607**Current Mailing Address:**5931 NW 1ST PL  
GAINESVILLE, FL 32607**FEI Number: 59-3204548****FILED**  
**Apr 28, 2021**  
**Secretary of State**  
**8481086145CC****Name and Address of Current Registered Agent:**FORBES, SUZANNE E  
5931 NW 1ST PL  
GAINESVILLE, FL 32607 US**Certificate of Status Desired:** No*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.***SIGNATURE:** SUZANNE FORBES

04/28/2021

Electronic Signature of Registered Agent

Date

**Authorized Person(s) Detail :**

Title	MGRM	Title	MGRM
Name	FORBES, SUZANNE E	Name	KURDZIEL, KENNETH W
Address	5931 NW 1ST PL	Address	5931 NW 1ST PL
City-State-Zip:	GAINESVILLE FL 32607	City-State-Zip:	GAINESVILLE FL 32607

Title	MGRM	Title	MGRM
Name	PAYNE, W MARK M	Name	SIBLEY, MICHAEL J
Address	5931 N.W. 1ST PL	Address	5931 NW 1ST PL
City-State-Zip:	GAINESVILLE FL 32607	City-State-Zip:	GAINESVILLE FL 32607

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

MANAGING PARTNER

04/28/2021

Electronic Signature of Signing Authorized Person(s) Detail

Date



## MEMORANDUM OF AUTHORITY

I, Suzanne Forbes, as the Managing Partner of James Moore & Co., P.L. ("James Moore"), hereby certify that Zach Chalifour and James Halloran, James Moore Partners, are authorized to act for and bind James Moore to James Moore's proposal to the Town of Indian Shores in response to RFP #2022-01, Independent Audit Services, and any subsequent contract resulting from such proposal.

*Suzanne E Forbes*  
Suzanne Forbes, CPA  
Managing Partner  
Suzanne.Forbes@jmco.com  
(386) 257-4100

121 Executive Circle      133 East Indiana Avenue      5931 NW 1<sup>st</sup> Place      111 East Fort King Street      2477 Tim Gamble Place, Suite 200  
Daytona Beach, FL 32114      DeLand, FL 32374      Gainesville, FL 32607      Ocala, FL 34471      Tallahassee, FL 32308  
386-257-4100      386-738-3300      352-378-1331      352-369-1120      850-386-6184

Website: [www.jmco.com](http://www.jmco.com) | Email: [info@jmco.com](mailto:info@jmco.com) | Member of AGN International with offices in principal cities worldwide



AT YOUR SERVICE.  
ALWAYS.

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## A. Introduction

# 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.

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 strategic planning, leadership development, human resources, process efficiency, and other areas that can help you succeed. We operate as one firm and not as separate and distinct offices with segregated duties. By assigning engagement staff based on specialized industry teams and not geographic location, our staff collaborates on everything they do regardless of their assigned office location.



### 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
- » Limited liability company
- » Founded in 1964
- » For more than 55 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

- » 240 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

## A. Introduction

### Offices and Staffing



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

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (partners)	21	4	1	13	1	2
Managers & Directors	59	16	2	29	4	8
Accounting Staff	78	21	4	30	10	13
Accounting & Controllership Staff	28	4	1	18	-	5
Technology Solutions Consulting Staff	8	2	-	6	-	-
Administrative Staff	46	7	4	24	6	5
<b>Total</b>	<b>240</b>	<b>54</b>	<b>12</b>	<b>120</b>	<b>21</b>	<b>33</b>
Government Audit Staff	52	18	2	22	-	10
CPAs	87	26	3	41	5	12

## A. Introduction

### Awards and Recognitions

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.



Recognized as a Best Firm for Equity Leadership by the Accounting MOVE Project, with *52% women partners in our firm.*

accountingTODAY

2021 Best Firms to Work For



- » Named by **Forbes Magazine** as one of America's Top Recommended Tax & Accounting Firms.
- » 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.
- » 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 (12 years running!).



## A. Introduction

### Firm Affiliations

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

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



# A. Introduction

## James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with *James Moore Gold*, our time-tested consistent approach to service, we can ensure quality across the board.

### Communication

We return emails and voicemails within 24 hours. If the question can't be answered in three emails, we pick up the phone. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.

### Planning

Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.

### Implementation

Lean Six Sigma is a core component of how we work, including our audit and tax process. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.

### Technology

James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Axcess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.

### Security

To defend against data breaches and cyber attacks, data security and protection is a top priority. In fact, James Moore & Co. is a Microsoft Certified Gold Partner, a designation that requires our IT consulting division to carry the highest level of certifications, and one that makes us among the top 10% of IT providers in the world.

### Continuous Feedback

We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

## Technical Expertise and Personal Service - The Best of Both Worlds

We're much more than just a compliance shop; we're focused on the entire picture of your operations - addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge, and world-class expertise with the accessibility you'd expect from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...a recent survey found that our clients are nearly four times more likely than the industry average to recommend us to their friends and colleagues. This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.

## B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

### *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.



# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

### Zach Chalifour, CPA Lead Partner

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



#### Engagement Responsibilities

As the Lead Partner, Zach will serve as the primary point of contact and will have complete as well as final responsibility for the engagement. He will oversee and approve all procedures and also be responsible for ensuring the highest quality of client services.

#### Experience

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

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

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

#### Education & CPE

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

#### Memberships

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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

## Relevant Experience

**Zach Chalifour, CPA**



### Municipalities

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

### Counties

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

### Other Governmental Organizations

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

### Retirement/Pension

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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

# James Halleran, CPA Consulting Partner

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



### Engagement Responsibilities

As the consulting partner, James will be a technical resource for the entire team. He will be available to answer questions, perform reviews as needed, and address specific questions or concerns that arise throughout the engagement.

### Experience

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

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

### Education & CPE

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

### Memberships

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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

## Relevant Experience

**James Halleran, CPA**



### Municipalities

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

### Counties

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

### Other Governmental Organizations

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

### Retirement/Pension

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

## B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

### Résumés

# Mark Payne, CPA Quality Control Review Partner

**Mark has over 30 years of experience as a CPA, providing accounting and consulting services to nonprofit organizations, professional associations, and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office and leads the firm's Nonprofit Services Team.**



### Engagement Responsibilities

As the Quality Control Review Partner, Mark 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

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of nonprofit organizations and governmental entities that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations and nonprofit boards, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

### Education & CPE

Mark received a Bachelor of Science in Accounting and Finance from Florida State University. He has been directly involved in developing courses for in-house CPE training and has served as an instructor for audit-related courses. Mark 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
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » Strategic Nonprofit Alliance Partnership (SNAP), Inc. (Founding Member)
- » United Partners for Human Services, Inc. (Board Member)
- » Tallahassee Board of Realtors, Inc.

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

## Relevant Experience

### Government

- » City of Cape Canaveral
- » City of Carrabelle
- » City of DeLand
- » City of Fernandina Beach
- » City of Lynn Haven
- » City of Midway
- » City of Monticello
- » City of St. Marks
- » City of Titusville
- » Town of Greensboro
- » Town of Havana
- » Baker County
- » Union County
- » Volusia County
- » Wakulla County
- » Big Bend Water Authority
- » Florida Governmental Utility Authority
- » North Central Florida Public Charter School
- » Suwannee River Area Council of the Boy Scouts of America, Inc.

### Education

- » Byrnevile Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » Micah's Place, Inc.
- » MYcroSchool Gainesville
- » MYcroSchool Jacksonville
- » Neighborhood Medical Center, Inc.
- » New Road to Learning, Inc.
- » Northwest Florida Water Management District
- » Safety Shelter of St. Johns, Inc., DBA Betty Griffin House
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville
- » School for Integrated Academics and Technologies (SIATech) - Jacksonville
- » School for Integrated Academics and Technologies (SIATech) - Miami-Dade
- » The Seaside School, Inc.
- » Wakulla's Charter School of The Arts, Science and Technology, Inc.

### Nonprofits

- » Arc of Florida, Inc.
- » CareerSource Big Bend
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » The Center for Health Equity, Inc.
- » Center for Independent Living
- » Children's Services Council of Florida, Inc.
- » Disability Rights Florida, Inc.
- » Early Learning Coalition of the Big Bend Region, Inc.
- » Florida Alliance for Assistive Services and Technology, Inc.
- » Florida Art Education Association, Inc.
- » Florida Association for Volunteer Action in the Caribbean and the Americas, Inc.
- » Florida Association of Community Health
- » Florida Association of Destination Marketing Organizations, Inc.
- » Florida Association of Professional Employer
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Chapter of the American Planning Association, Inc.
- » Florida Children's Council
- » Florida Coalition Against Domestic Violence Foundation, Inc.
- » Florida Commission on Community Service
- » Florida Council Against Sexual Violence, Inc.
- » Florida Council on Aging, Inc.
- » Florida Electric Cooperatives Association, Inc.
- » Florida Healthy Kids Corporation
- » The Florida Recreation & Park Association
- » Florida Veterans Foundation, Inc.
- » Lee's Place, Inc.
- » National Black Business Support Corporation
- » Neighborhood Medical Center, Inc.
- » New Road to Learning, Inc.
- » Positive Direction Youth Center, Inc.
- » Refuge House, Inc.

**Mark Payne, CPA**

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

### Caitlan Walker, CPA Single Audit Director

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



#### Engagement Responsibilities

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

#### Experience

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

#### Education & CPE

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

#### Memberships

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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

## Relevant Experience

### Municipalities

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

### Counties

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

### Other Governmental Organizations

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

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

### Nonprofits

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

### Retirement/Pension

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

*Caitlan Walker, CPA*

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

### Brendan McKittrick, CPA, CISA

#### IT Audit Director

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



#### Engagement Responsibilities

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

#### Experience

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

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

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

#### Education & CPE

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

#### Memberships

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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

Résumés

## Relevant Experience

### Municipalities

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

### Counties

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

### Other Governmental Organizations

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

### Nonprofits

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

### Higher Education

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

Brendan McKittrick, CPA



# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

# Anthony Walsh, CPA Manager

Anthony's experience includes providing auditing services to university direct support organizations, local governments, and nonprofit entities. He is an integral member of the Accounting and Auditing Team.



### Engagement Responsibilities

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

### Experience

With six years of experience, Anthony has worked on audits for a diverse group of direct service organizations, foundations, athletic associations, and nonprofits. His emphasis has been in investments and single audit work.

Prior to joining James Moore, Anthony spent several years on higher education accounting work at Stetson University while earning his undergraduate and graduate degrees. His focus was on enrollment management and financial aid processes. Having previously worked for a higher education organization, Anthony has an in-depth understanding of the day-to-day management and operations of these organizations.

### Education & CPE

Anthony graduated with a Master of Accountancy and a Bachelor of Music from Stetson University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Florida Government Finance Officers Association (Instructor)
- » Volusia Chapter of the FGFOA
- » Florida Tourist Development Tax Association
- » National Association of College and University Business Officers
- » Alachua League of Cities
- » Space Coast League of Cities
- » Suwannee River League of Cities
- » Volusia League of Cities

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## Résumés

## Relevant Experience

*Anthony Walsh, CPA*



### Higher Education

- » Daytona State College Foundation
- » Daytona State College Housing Corporation
- » FBC Mortgage Cure Bowl
- » Florida International University Athletics Finance Corp.
- » FIU Foundation, Inc.
- » FIU Health Care Network
- » FIU Research Foundation, Inc.
- » Foundation for Florida Gateway College
- » Georgia Tech Athletic Association
- » Louisburg College
- » University of Florida Research Foundation
- » University of North Florida (UNF) Financing Corporation
- » UNF Foundation
- » UNF Training and Services Institute
- » Museum of Contemporary Art Jacksonville (UNF)

### Education

- » Choices in Learning, Inc.
- » The Chiles Academy

### Government Retirement/Pension

- » City of Port Orange General Employee Pension Plan
- » City of Port Orange Police Pension Plan

### Counties

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

### Municipalities

- » City of Chiefland
- » City of DeLand
- » City of Edgewater
- » City of Lake Helen
- » City of Madeira Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Pete Beach
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Malabar
- » Town of Melbourne Beach
- » Town of Welaka
- » Town of Yankeetown

### Other Governmental Organizations

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Southeast Volusia Advertising Authority
- » West Volusia Advertising Authority
- » West Volusia Hospital Authority

## B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

### Résumés

# Farah Rajaee, CPA Senior Accountant

Farah has nearly five years of accounting and auditing experience, with an emphasis on government and nonprofit client engagements. She is a key member of our Government Services Team.



### Engagement Responsibilities

Farah will be responsible for various aspects of the engagement, from planning, performance, and supervision of fieldwork, data extraction testing, and preparation of final audit reports.

### Experience

Farah has nearly five years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

### Education & CPE

Farah earned a Master of Science in Accounting and a Bachelor of Science in Accounting from the University of Central Florida. She 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

# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

Résumés

## Relevant Experience

### Municipalities

- » City of Cape Canaveral
- » City of Chiefland
- » City of Crescent City
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Jacksonville
- » City of Lake City
- » City of Lynn Haven
- » City of Madeira Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Port Orange
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » Town of Cross City
- » Town of Inglis
- » Town of Yankeetown

### Counties

- » Gilchrist County
- » Levy County
- » Volusia County

### Other Governmental Organizations

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Flagler County Tax Collector
- » Florida 4H Club
- » Florida Governmental Utility Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Convention Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc.

### Higher Education

- » Bulldog Club, Inc.
- » Cure Bowl
- » Daytona State College Foundation, Inc.
- » Florida International University Athletics
- » Florida International University Foundation, Inc.
- » Florida International University Research Foundation
- » Georgia Tech Athletic Association
- » NC State Student Aid Association (Wolfpack Club)
- » Northern Illinois University Athletics
- » Sacramento State University
- » San Jose State University Department of Athletics
- » University Athletic Association, Inc. (UF)
- » University of North Carolina - Wilmington Department of Athletics
- » University of North Dakota Department of Athletics
- » University of North Florida Foundation, Inc.
- » University of South Florida Athletic Department
- » WUSF/WSMR-FM - University of South Florida

Farah Rajaee, CPA



# B. Qualifications / Experience of Proposer, Partner(s), Supervisor(s), and Staff

## *Continuing Professional Education*

**Every member of your engagement team 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.**

James Moore provides extensive training programs to ensure our staff obtains the best Continuing Professional Education (CPE) possible. James Moore University was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. If individuals are involved in nonprofit or government accounting, a significant percentage of their CPE is attained in relevant nonprofit/government accounting courses.

The members of James Moore elected a Board of Trustees for James Moore University consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing, Tax, Technology Solutions Consulting, and Accounting and Controllership with the provision that each of the firm's offices must have representation. Annually, a Chairman of the Board is elected by the firm's members. The Board has set certain goals for James Moore University, as follows:

### **Continuing Goals:**

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

### **Long-Term Goals:**

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

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



## C. Other Relevant Information

### Peer Review Overview

#### 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).



*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.

#### PEER REVIEW

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

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

**James Moore 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.**

# C. Other Relevant Information

## Peer Review Report



### 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) 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*.

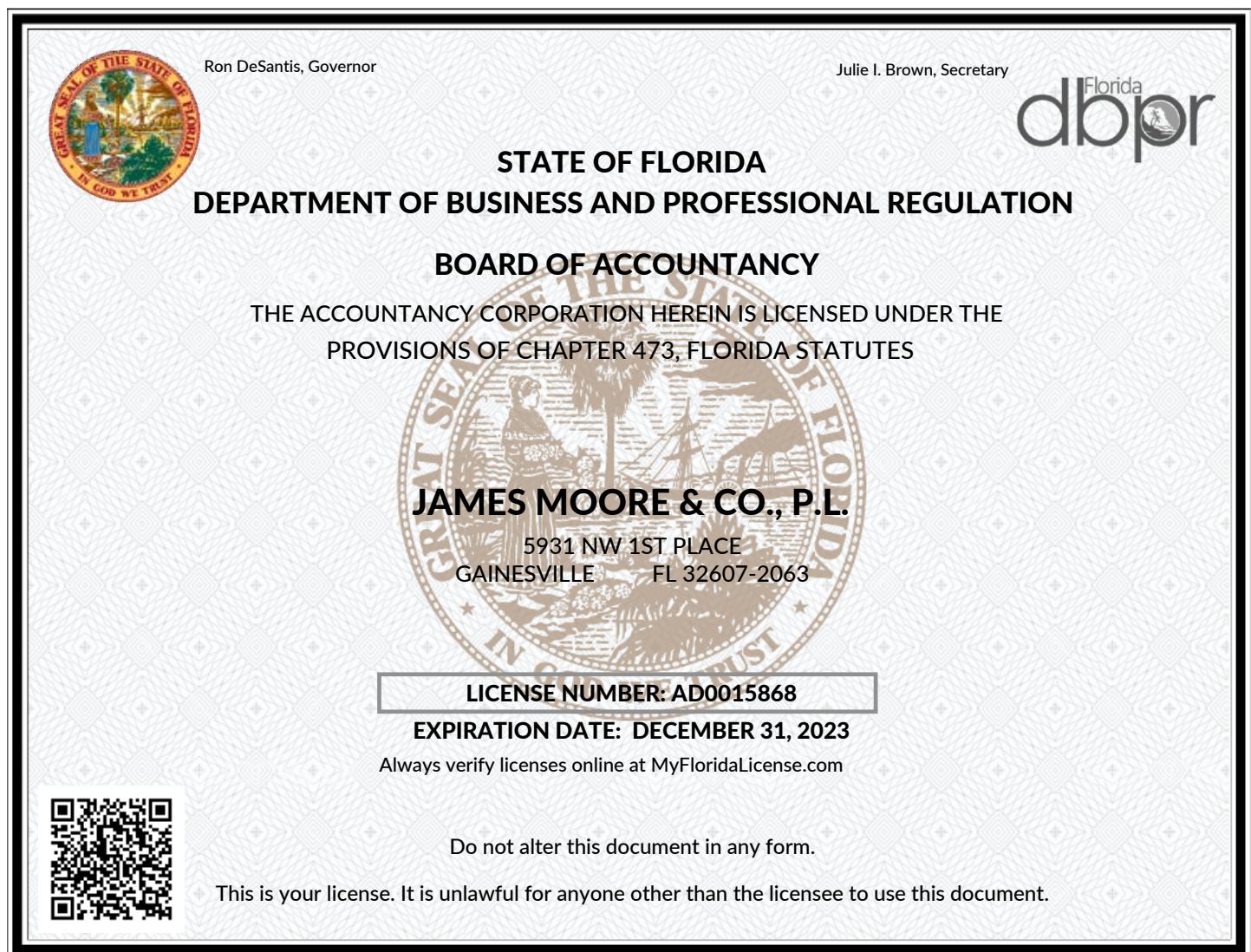
*Haddox Reid Eubank Betts PLLC*

## C. Other Relevant Information

### *License to Practice in the State of Florida*

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

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



## C. Other Relevant Information

### *Independence*

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida and the U.S. General Accounting Office's (GAO) Government Auditing Standards. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the Town of Indian Shores, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.

### *Disciplinary Actions, State or Federal Desk Reviews, and Field Reviews*

The firm has had no reports or records of substandard work.

There have been no federal or state desk reviews or field reviews of its audits.

There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

### *Conflict of Interest*

James Moore warrants we are not, to the best of our knowledge and belief, involved in any situation that might create, or appear to create, a conflict of interest with the Town of Indian Shores and James Moore.

Further, James Moore confirms neither the firm, nor any employee has a business interest or a close family relationship with any Town officer or employee who was, is, or will be involved in the selection, negotiation, drafting, signing, or administration of any contract to arise from the submission of this proposal.

# D. Similar Engagements with Other Government Entities and References

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

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

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

# D. Similar Engagements with Other Government Entities and References

## Government Experience



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

### Municipalities

- » Altha
- » Astatula
- » Atlantic Beach
- » Avon Park
- » Bristol
- » Bunnell
- » Callahan
- » Cape Canaveral
- » Carrabelle
- » Casselberry (special project)
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Cross City
- » Crystal River
- » Daytona Beach
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater

### 

- » Fernandina Beach
- » Flagler Beach
- » Golden Beach
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lake Helen
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Marco Island
- » Melbourne (special project)

### 

- » Melbourne Beach
- » Mexico Beach
- » Midway
- » Monticello
- » Newberry
- » New Smyrna Beach
- » Orange Park
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » Quincy
- » South Daytona
- » St. Augustine Beach
- » St. Marks
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Williston
- » Winter Park
- » Yankeetown

### Counties

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

# D. Similar Engagements with Other Government Entities and References

## *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 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](#)
- » [Flagler County](#)
- » [Gilchrist County](#)
- » [Hamilton County](#)
- » [Levy 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](#)

# D. Similar Engagements with Other Government Entities and References

## *Governmental Clients*

CLIENT	FINANCIAL AUDIT	ACFR	SINGLE AUDIT	DATES
<b>COUNTIES</b>				
<b>Baker</b> Stacie Harvey, Clerk of Court   (904) 259-3613   stacie.harvey@bakercountyfl.org	♦		♦	2017- present
<b>Gilchrist</b> Todd Newton, Clerk of Court   (352) 463-3170   tnewton@gilchrist.fl.us	♦		♦	2019 - present
<b>Levy</b> Danny J. Shipp, Clerk of Court   (352) 486-5166   levyclerk@levyclerk.com	♦		♦	2019 - present
<b>St. Johns</b> Lon Stafford, CFO   (904) 819-3622   lstafford@stjohnsclerk.com	♦	♦	♦	2020 - present
<b>Union</b> Kellie Rhoades, Clerk of Court   (386) 496-0027   rhoadesk@unionclerk.com	♦	♦	♦	2014 - present
<b>Volusia</b> Ryan Ossowski, CFO   (386) 736-5933   rossowski@volusia.org	♦	♦	♦	2002 - present
<b>Wakulla</b> Brandy King, Fiscal Operations Director   (850) 926-0919 x 711   bking@mywakulla.com	♦		♦	2020 - present
<b>MUNICIPALITIES</b>				
<b>Astatula</b> Graham Wells, Town Clerk   (321) 567-3712   gwells@astatula.org	♦			2016 - present
<b>Bunnell</b> Shanea Stankiewicz, Finance Director   (386) 437-7500   sstankiewicz@bunnellcity	♦		♦	2014 - present
<b>Cape Canaveral</b> John DeLeo, Administrative & Financial Services Director   (321) 868-1220 J.Deleo@cityofcapecanaveral.org	♦	♦	♦	2010 - present
<b>Carrabelle</b> Courtney Dempsey, City Administrator   (904) 697-3618   citycbel@gtcom.net	♦		♦	2011 - present
<b>Chattahoochee</b> Miranda Wilson, City Clerk   (850) 663-4046	♦			2016 - present
<b>Chiefland</b> Laura Cain, City Manager/Clerk   (352) 493-6711   laura@chieflandfla.com	♦			2015 - present
<b>Crescent City</b> Patrick Kennedy, City Manager   (386) 698-2525   citymanager@crescentcity-fl.com	♦			2018 - present
<b>Cross City</b> John Driggers, City Manager   (352) 498-3079   CityManager@townofcrosscity.com	♦			2018 - present
<b>DeBary</b> Liz Bauer, Finance Director   (386) 601-0227   lbauer@debary.org	♦			2022 - present
<b>DeLand</b> Dan Stauffer, Finance Director   (386) 626-7077   staufferd@deland.org	♦	♦	♦	2014 - present
<b>Edgewater</b> Bridgette Vaissiere, Finance Director   (386) 424-2400   bvaissiere@cityofedgewater.org	♦	♦	♦	2009 - present
<b>Grand Ridge</b> J. R. Moneham, Town Manager   (850) 592-4621   townofgrandridge@embarqmail.com	♦		♦	2009 - present
<b>Green Cove Springs</b> Marlena Guthrie, Finance Director   (904) 297-7500   mguthrie@greencovesprings.com	♦		♦	2017 - present
<b>Greenville</b> Vicky Lawrence, Office Manager   (850) 948-2251   clerk@mygreenvillefl.com	♦		♦	2011 - present
<b>Hampton</b> Mary Lou Hildreth, City Clerk   (352) 235-0519   coh1@outlook.com	♦			2017 - present
<b>Havana</b> Kim McMillan, Town Clerk/Finance Director   (850) 539-2820   clerk@townofhavana.com	♦		♦	2011 - present
<b>High Springs</b> Ashley Stathatos, City Manager   (386) 454-1416   astathatos@highsprings.us	♦		♦	2009 - present

# D. Similar Engagements with Other Government Entities and References

## Governmental Clients

CLIENT	FINANCIAL AUDIT	ACFR	SINGLE AUDIT	DATES
<b>Holly Hill</b> Stella Gurnee, Finance Director   (386) 248-9426   sgurnee@hollyhillfl.org	♦	♦	♦	2020 - present
<b>Inglis</b> Darlene Slattery, Town Clerk   (352) 447-2203   townclerk@townofinglis.org	♦			2017 - present
<b>Interlachen</b> Joni Payne, Town Clerk   (386) 684-3811   jpayne@interlachen-fl.gov	♦		♦	2009 - present
<b>Lake City</b> Donna Duncan, Finance Director   (386) 719-5800   duncand@lcfla.com	♦		♦	2018 - present
<b>Lake Helen (Outsourced CFO)</b> Lee Evett, City Administrator   (386) 228-2358   levett@lakehelen.org				2015 - present
<b>Lynn Haven</b> Kiki Roman, Finance Director   (850) 265-2121   kroman@cityoflynnhaven.com	♦		♦	2019 - present
<b>Madeira Beach</b> Bob Daniels, City Manager   (727) 391-9951   rdaniels@madeirabeachfl.gov	♦	♦		2020 - present
<b>Malabar</b> Debby Franklin, Town Clerk   (321) 727-7764   townclerk@townofmalabar.org	♦			2017 - present
<b>Melbourne Beach</b> Elizabeth Marasco, Town Manager   (321) 984-8994   finance@melbournebeachfl.org	♦			2016 - present
<b>Mexico Beach</b> Mario Gisbert, City Administrator   Ph: (850) 648-5700   m.gisbert@mxicobeachgov.com	♦		♦	2019 - present
<b>Monticello</b> Emily Anderson, City Clerk/Treasurer   (850) 342-0153   eanderson@mymonticello.net	♦		♦	2016 - present
<b>New Smyrna Beach</b> Natalia Eckroth, Finance Director   (386) 410-2651   neckroth@cityofnsb.com	♦	♦	♦	2009 - 2013; 2019 - present
<b>Ormond Beach</b> Kelly McGuire, Finance Director   (386) 676-3212   kelly.mcguire@ormondbeach.org	♦	♦	♦	2002 - present
<b>Palm Coast</b> Helena Alves, Finance Director   (386) 986-4745   HALves@palmcoastgov.com	♦	♦	♦	2004 - present
<b>Pomona Park</b> Andrea Almeida, Town Clerk   (386) 649-4902   townclerk@pomonapark.com				2021 - present
<b>Port Orange</b> Dr. Scott Neils, Finance Director   (386) 506-5501   sneils@port-orange.org	♦	♦	♦	2013 - present
<b>South Daytona</b> Jason Oliva, Finance Director   (386) 322-3065   joliva@southdaytona.org	♦	♦	♦	2019 - present
<b>St. Augustine Beach</b> Patty Douylliez, Finance Director   (904) 471-2122 x 103   pdouylliez@cityofsab.org	♦		♦	2018 - present
<b>St. Marks</b> Zoe Mansfield, City Manager   (850) 925-6224   cityofst.marks@comast.net	♦		♦	2011 - present
<b>St. Pete Beach</b> Vince Tenaglia, Finance Director   (727) 363-9250   vtenaglia@stpetebeach.org	♦	♦	♦	2016 - present
<b>Starke</b> Tonya Wainwright, Assistant Finance Director   (904) 386-1307   TWainwright@cityofstarke.org	♦		♦	2019 - present
<b>Titusville</b> Bridgette Clements, Finance Director   (321) 567-3712   bridgette.clements@titusville.com	♦	♦	♦	2017 - present
<b>Welaka</b> Meghan Allmon, Town Clerk   (386) 467-9800   townclerk@welaka-fl.gov	♦			2010 - present
<b>Yankeetown</b> Sherri MacDonald, Town Clerk/Administrator   (352) 447-2511   yankeetownadm@bellsouth.net	♦			2018 - present

# D. Similar Engagements with Other Government Entities and References

## Governmental Clients

CLIENT	FINANCIAL AUDIT	ACFR	SINGLE AUDIT	DATES
<b>SPECIAL DISTRICTS</b>				
Alligator Point Water Resources District Tom Vander Plaats, Chairman of the Board   (850) 349-2274	♦			2005 - present
Big Bend Water Authority Mark Reblin, General Manager   (352) 498-3576   mreblin@msn.com	♦			2018 - present
Capital Region Transportation Planning Agency Greg Slay, Executive Director   (850) 891-8630   greg.slay@crtpa.org	♦		♦	2019 - present
Cedar Key Water and Sewer Chad Wisdom, General Manager   (352) 543-5285   chad@ckwater.org	♦			2020 - present
Clay County Development Authority Josh Cockrell, Executive Director   (904) 264-7373   joshcockrell@claydevelopmentauthority.com	♦			2017 - present
Clay County Utility Authority Jeff Wesselman, CFO   (904) 213-2404   jwesselman@clayutility.org	♦		♦	2013 - present
Cypress Head Golf Club (City of Port Orange) Susanne Snider, Controller   (386) 756-5451   ssnider@kempersports.com	♦		♦	2011 - present
Daytona Beach Racing & Recreational Facilities District Barbara Kelly, General Manager   (386) 255-7355   info@daytonaracingdistrict.com	♦			2012 - present
Florida Governmental Utility Authority David DiLena, Chief Financial Officer   (407) 629-6900   ddilena@govmserv.com	♦	♦	♦	2010 - present
Gainesville Community Redevelopment Agency Sarah Vidal-Finn, Senior Analyst   (352) 334-2013   vidalsc@cityofgainesville.org				2011 - present
Halifax Area Advertising Authority Chuck Grimes, Director of Finance   (386) 255-0415 x 123	♦			2009 - present
Highway 79 Corridor Authority Melvin Martinez, Finance Manager   (407) 629-6900 x 104   mmartinez@govmserv.copm				2020 - present
Indian River Lagoon Council Frank Sakuma, Executive Director   (772) 742-2858   sakuma@irlcouncil.org	♦			2016 - present
Northeast Florida Regional Council Donna Starling, CFO   (904) 279-0880 x 109   dstarling@nefrc.org	♦		♦	2018 - present
Northwest Florida Water Management District Jean Whitten, Director-Div. of Administration   (850) 539-5999 jean.whitten@nwfwmd.state.fl.us	♦		♦	2009-2012; 2018 - present
Southeast Volusia Area Advertising Authority Debbie Meihls, President & CEO   (386) 428-1600   debbie@visitnsbfla.com	♦			2009 - present
Southeast Volusia Hospital District Jeff Davidson, Administrator/CFO   (386) 423-0001   jeff.davidson@sevhdc.com	♦			2019 - present
Southwest Florida Water Management District Melisa Lowe, Bureau Chief of Finance   (352) 796-7211   melisa.lowe@watermatters.org	♦	♦	♦	2017 - present
Space Coast Transportation Planning Organization Laura Carter, Assistant Director   (321) 690-6890   laura.carter@brevardfl.gov	♦		♦	2016 - present
St. Johns River Water Management District Greg Rockwell, Finance Director   (386) 312-2322   grockwell@sjrwmd.com	♦	♦	♦	2009 - 2015; 2018-present
Suwannee River Economic Council Barbara Hamric   (386) 362-4115   bhamric@suwanneecdc.net	♦		♦	2011 - present
West Volusia Advertising Authority Georgia Turner   (386) 775-2006   gturner@visitwestvolusia.com	♦			2015 - present

# E. Audit Approach

## Overall Approach

### Understanding of the Scope of Services to be Performed

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

### Independence

The firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence and are organizationally independent and will maintain an independent attitude and appearance.

### Lean Culture

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

- » 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.

### 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, as 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.



# E. Audit Approach

## Overall 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
  - » Meet with the Office of the Inspector General to gain an understanding of the results of work internal audit has performed over the organization

- » 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

# E. Audit Approach

## Overall 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.



## **E. Audit Approach**

### *Overall Approach*

*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.*

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



## **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

## **E. Audit Approach**

### *Overall Approach*

#### **REPORTING**

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

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

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

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**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 foster meaningful communication between you and us.**



## **E. Audit Approach**

### **Statistical Sampling**

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no 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.

### **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.

### **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.

### **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.

### **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.



## **E. Audit Approach**

### *Auditing Information Systems*

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

As a firm, James Moore has been a leader in employing technologically advanced computerized audit techniques for more than a decade. We use CCH ProSystem Fx Engagement software, a fully integrated, paperless audit and accounting software that enables audit firms to increase efficiency by automating workpaper preparation, management, and workflow.

All members of your engagement team are skilled in online computer auditing utilizing Fx Engagement – which means we are 100% electronic, paperless, and will show up in the

field with laptop computers, printers, and scanners (as opposed to reams of paper and audit bags). Use of this software enables us to perform a more meaningful audit, because our time can be spent on important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

We also have employed significant use of IDEA Data Analysis software, enabling us to obtain 100% of selected data and test “through your computer system” in a fraction of the time it takes to test the same data manually. We are confident our proficiency with this powerful tool will prove to be invaluable in the performance of audit procedures for you. Extensive use of this software is planned, especially in the audit of processes that include many transactions.

Our Technology Solutions Consulting professionals Our Technology Solutions Consulting professionals provide our engagement teams with support not only to operate internally, but to work with us to more fully understand your computer environment (hardware, software, network environment, etc.).

We have one Certified Information Systems Auditor (CISA) on staff who regularly conducts IT audits, and we have 11 technology solutions consultants who maintain the highest levels of IT certification and who are available to assist with the audit, as necessary.

The importance of understanding your technological environment cannot be stressed enough. In addition to being required under U.S. Auditing Standards, this knowledge enables us to fully consider the security of your technological environment, the integrity of data, and the most efficient manner in which to audit individual transactions as well as the financial statements overall.

Additional audit resources available to our staff in the field include:

- » James Moore remote—our virtual office away from the office
- » James Moore electronic quality control documents
- » Electronic library with AICPA and GASB pronouncements, standards, audit guides, implementation guides, codifications, and other research material
- » Other electronic audit tools: CCH and PPC e-Tools, T-Value, and Star Software
- » Email and files exchange services

## **E. Audit Approach**

### ***Generally Accepted Accounting Principles***

#### **Describe the firm's reaction to each of the following:**

**a) While many firms establish “firm policies” on GAAP for which existing GAAP is unclear, please address the steps that would be taken if, where there is not established GAAP and the Town proposed to take an alternative approach to the “firm’s policy.”**

While we have standard interpretations of various situations common to our dozens of Florida governmental audit clients, we do not have any official “firm policy” to GAAP. In fact, we have different clients who handle the same transactions differently and both are considered to be materially correct based on the basis for doing so. Rather than firm policy, one could maybe say we exhibit a “firm preference” over the treatment of certain transactions, but we always assess a client's approach and methodology as compared to GAAP, rather than any of our own criteria.

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**b) If a question of GAAP interpretation arises between Town staff and the audit team, what steps would be taken to adequately determine the actual intent/direction for the available/applicable guidance?**

When initial differences of opinion regarding the interpretation of GAAP exist, our process to determine the final approach is as follows:

1. Discuss with Town finance personnel to outline James Moore and Town interpretations and determine whether mutual interpretation can be agreed upon.
2. If difference of opinion remains, assess whether Town position has enough basis that we can accept such treatment as materially correct and document accordingly in our audit file.
3. If difference of opinion exists and is deemed to be material, our next step would be to submit a Technical Inquiry to the GASB for their official opinion and interpretation, with the thought that James Moore and the Town would both participate on the call and agree to utilize the methodology/interpretation as identified to be proper by the GASB.

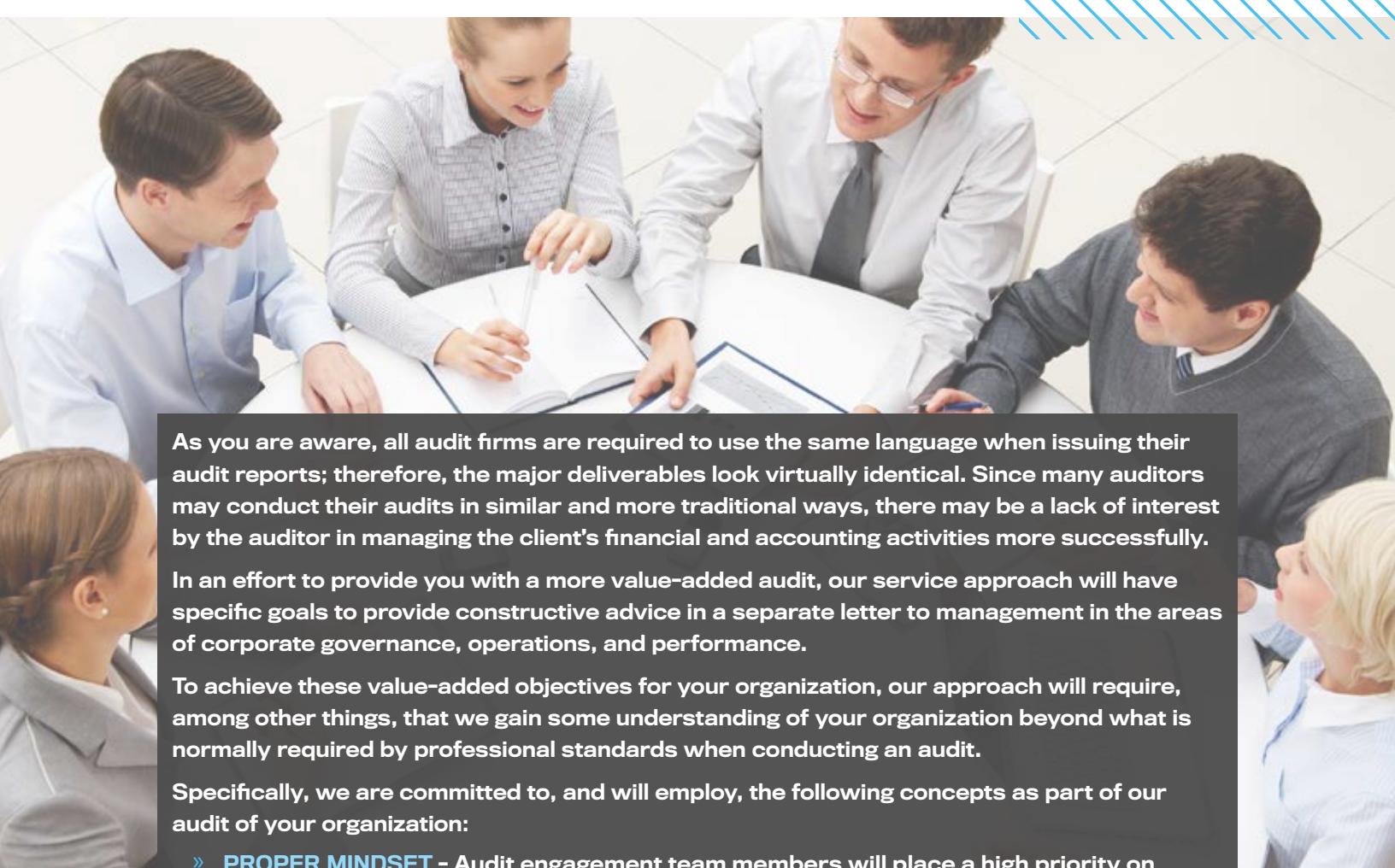
#### ***Auditing Pending GASB Pronouncements***

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 example of this relates, of course, to GASB 87, 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 lease standard in their fiscal year September 30, 2022 year-end financial statements.

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

## E. Audit Approach

### 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.

## F. Cost and Time

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 always should be made primarily on the basis of qualifications, capabilities, and commitment**. We will spare no effort to find a common ground for providing a high level of service at a reasonable rate. Our goal is to ensure your accounting needs are met in a manner one would expect from a trusted advisor.

Our 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. The proposed fees also represent a reduction based upon the understanding that your accounting staff will provide internal control narratives from your external audit.

Presented below are our total all-inclusive maximum fees for the engagement for each fiscal year ending, and include all direct and indirect costs including all out-of-pocket expenses.

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

FISCAL YEAR ENDING	AUDIT	SINGLE AUDIT	TOTAL
2021	\$24,000	\$3,000	<b>\$27,000</b>
2022	\$25,000	\$3,100	<b>\$28,100</b>
2023	\$26,000	\$3,200	<b>\$29,200</b>
2024	\$27,000	\$3,300	<b>\$30,300</b>
2025	\$28,000	\$3,400	<b>\$31,400</b>

The cost for the first year of the engagement with hours and hourly rates is presented below.

POSITION	HOURS	HOURLY RATES	TOTAL
Partner	40	\$225	\$9,000
Director/Manager	40	\$165	\$6,600
Senior Accountant	90	\$135	\$12,150
Staff Accountant	45	\$100	\$4,500
IT Specialist	5	\$200	\$1,000
Administrative	5	\$75	\$375
Subtotals	225	--	\$33,625
(Discount)		(\$9,625)	
<b>Total</b>		<b>\$24,000</b>	

*James Moore's Proposal Form follows.*

**TOWN OF INDIAN SHORES, FLORIDA**  
**PROPOSAL FORM**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**  
**Page 1**

The undersigned proposer does hereby agree to furnish the Town of Indian Shores, Florida, the items listed in accordance with the minimum requirements/evaluation criteria shown by the Request for Proposal to be delivered to the specified site for the price indicated.

***NOTE: The fees presented are for the financial audit only.***

	HOURS	QUOTED HOURLY RATES	TOTAL
PARTNERS	40	\$ 225	\$ 9,000
MANAGERS/DIRECTORS	40	\$ 165	\$ 6,600
SUPERVISORY STAFF/SENIOR	90	\$ 135	\$ 12,150
STAFF	45	\$ 100	\$ 4,500
OTHER (SPECIFY) ADMIN	5	\$ 75	\$ 375
<del>SUPERVISORY</del> IT SPECIALIST	5	\$ 200	\$ 1,000
<b>SUB-TOTAL</b>	<b>225</b>	--	<b>\$33,625</b>

Total for services described in Part I, within the section titled Scope of Work of the Request for Proposal (provide detail on separate schedule)

Out-of-pocket expenses: \$ included in hourly rate

Meals & Lodging                    \$ included in hourly rate

Transportation                    \$ included in hourly rate

Other (specific)                    \$ N/A

Sub-total                            \$ N/A

Total for all-inclusive maximum price for 2021 audit \$ 24,000

Total for all-inclusive maximum price for 2022 audit \$ 25,000

Total for all-inclusive maximum price for 2023 audit \$ 26,000

Total for all-inclusive maximum price for 2024 audit \$ 27,000

Total for all-inclusive maximum price for 2025 audit \$ 28,000

***NOTE: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.***

**TOWN OF INDIAN SHORES, FLORIDA**  
**PROPOSAL FORM**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**  
**Page 2**

**IT IS THE PROPOSER'S RESPONSIBILITY TO CHECK**  
**<https://www.myindianshores.com/2499/Open-RFP-2022-01-for-Independent-Audit-S>**  
**FOR FINAL DOCUMENTS AND ADDENDUMS BEFORE SUBMITTAL**

**THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS ([www.sunbiz.org](http://www.sunbiz.org)) Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.**

PROPOSER NAME: James Moore & Co., P.L.  
TAX ID# SSN or EIN: 59-3204548  
PROPOSER ADDRESS: 121 Executive Circle, Daytona Beach, FL 32114  
PURCHASE ORDER ADDRESS: 5931 NW 1st Place, Gainesville, FL 32607  
PHONE NUMBER: 386.257.4100  
COMPANY WEB SITE: [www.jmco.com](http://www.jmco.com)  
COMPANY CONTACT (REP): Zach Chalifour, Partner  
EMAIL ADDRESS(REP): Zach.Chalifour@jmco.com  
SIGNATURE: 

## **G. Independence and Prior Engagements**

### ***Independence***

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida and the U.S. General Accounting Office's (GAO) Government Auditing Standards. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

**The firm and the employees to be assigned to your engagement are independent with respect to the Town of Indian Shores, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.**

**We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.**

### ***Prior Engagements***

James Moore has no prior relationships with the Town of Indian Shores.

If, during the period of agreement, James Moore begins any type of relationship-professional, financial, or otherwise with the Town, its elected or appointed officials, its employees or agents, or any of its agencies or component units, we will notify Town officials.



## H. License to Practice in Florida

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

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



## **I. Debarment, Suspension Certification Form**



## DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Bidder certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

\_\_\_\_\_  
**James Moore & Co., P.L.**  
**Vendor Name**

By: \_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Zach Chalifour**  
**Printed Name**

As Its: \_\_\_\_\_  
**Partner**

## Additional Forms and Documentation

**TOWN OF INDIAN SHORES, FLORIDA**  
**REFERENCE INFORMATION**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**

Organization City of St. Pete Beach  
Contact Person Vince Tenaglia, Finance Director  
Address 155 Corey Avenue  
Town St. Pete Beach State FL Zip 33706  
Phone Number (727) 363-9250  
Project Cost \$35,000 Date Performed July 2016 - Present  
~~~~~

Organization City of Madeira Beach  
Contact Person Andrew Laflin, Finance Director  
Address 300 Municipal Drive  
Town Madeira Beach State FL Zip 33708  
Phone Number (727) 391-9951  
Project Cost \$40,000 Date Performed November 2020 - Present  
~~~~~

Organization Southwest Florida Water Management District  
Contact Person Melisa Lowe, Bureau Chief of Finance  
Address 2379 Broad Street  
Town Brooksville State FL Zip 34604  
Phone Number (352) 796-7211  
Project Cost \$90,000 Date Performed July 2017 - Present  
~~~~~

Organization Town of Melbourne Beach  
Contact Person Elizabeth Mascaro, Town Manager  
Address 507 Ocean Avenue  
Town Melbourne Beach State FL Zip 32951  
Phone Number (321) 984-8994  
Project Cost \$25,000 Date Performed July 2016 - Present  
~~~~~

Representative Typed Name/Title Zach Chalifour, Partner  
Representative Signature   
Firm James Moore & Co., P.L.

**INSURANCE REQUIREMENTS CHECKLIST  
FOR RFP #2022-01**  
**Items marked "X" must be provided**

<input checked="" type="checkbox"/>	<b>General Liability</b>	<b>Minimum Limits Required</b>	
Agg.	<input checked="" type="checkbox"/> Commercial General Liability	\$ 2,000,000	General Aggregate
	<input checked="" type="checkbox"/> Occurrence Form	\$ 1,000,000	Product/Completed Operations
	_____	\$ 1,000,000	Personal & Advertising Injury
	_____	\$ 1,000,000	Each Occurrence
_____	\$ _____		
<input checked="" type="checkbox"/>	<b>Automobile Liability</b> Owned, Hired & Non-Owned	\$ 1,000,000	Combined Single Limit per Occurrence
<input checked="" type="checkbox"/>	<b>Worker's Compensation and Employer's Liability</b>	<b>Statutory</b>	
	\$ 100,000	Each Accident	
	\$ 500,000	Disease - Policy Limit	
	\$ 100,000	Disease - Each employee	
<input checked="" type="checkbox"/>	<b>Professional Liability - Errors &amp; Omissions</b> (*To be completed by Bidder)		
	* Deductible: \$ _____	\$ 2,000,000	Aggregate
	* Claims Made (Y/N): _____	\$ _____	Each Claim
	* Occurrence (Y/N): _____		
	* Defense included in Limits (Y/N): _____		
<input checked="" type="checkbox"/>	<b>Builder's Risk/Installation Floater</b>	(* To be completed by Bidder)	
	* Flood Included \$ _____ Limit	\$ _____	100% of Completed or Installed Value
	* Transportation Included \$ _____ Limit		All-Risk Form
	* Storage Included \$ _____ Limit		
<b>Town Must Be A Named Insured. Copy of Policy Will Be Required.</b>			
<input checked="" type="checkbox"/>	<b>Other</b>		
	_____	\$ _____	
	_____	\$ _____	
<input checked="" type="checkbox"/>	The Certificate of Insurance must show "The Town of Indian Shores, its elected officials and employees" as an additional insured. The Certificate shall bear the requisite endorsements providing that the Town is an additional insured and providing for waiver of subrogation by the Vendor/Subcontractor when applicable.		
<input checked="" type="checkbox"/>	Vendor/Subcontractor shall provide immediate notice of any Vendor/Subcontractor initiated cancellation, non-renewal or adverse change to the policies required to be obtained or maintained pursuant to this RFP. Vendor/Subcontractor shall immediately forward to the Town any notice it receives of cancellation, non-renewal or adverse change to any policy that is initiated by a policy provider(s).		
<input checked="" type="checkbox"/>	Certificates must identify bid number and bid title.		
<input checked="" type="checkbox"/>	Subcontractors must carry same Insurance limits.		
<input checked="" type="checkbox"/>	Insurance Carrier must have an AM Best Rating of A-VII or better.		
<input checked="" type="checkbox"/>	The Town reserves the right to request any additional information it deems necessary, and at a frequency it deems necessary, to confirm the requisite insurance remains in effect, at the required levels, for the duration of any contractual agreement entered into pursuant to this RFP and/or any Purchase Order issued in accordance with this RRP.		

**Statement of Bidder:**

We understand the requirements requested and agree to comply fully.



**Bidder - Authorized Signature**  
Zach Chalifour

A complete copy of this form with original signature must accompany RFP

# Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

[saltmarshcpa.com](http://saltmarshcpa.com)

APRIL 22, 2022

## PROPOSAL FOR INDEPENDENT AUDIT SERVICES (RFP # 2022-01)

PREPARED FOR:

**Town of Indian Shores**



**Chuck Landers, CPA, CIT**  
Shareholder

**Saltmarsh, Cleaveland & Gund**

201 N. Franklin St. • Suite 1625 • Tampa, Florida 33602

(813) 287-1111 • Fax: (813) 207-0201 • (800) 477-7458

[saltmarshcpa.com](http://saltmarshcpa.com)



April 22, 2022

Town of Indian Shores  
19305 Gulf Boulevard  
Indian Shores, FL 33785

Dear Audit Committee,

Thank you for inviting us to submit a proposal for our services for the Town of Indian Shores, Florida. In addition to over 75 years of providing accounting, auditing and consulting expertise, there are several characteristics that distinguish Saltmarsh among CPA firms and that qualify us to continue to serve you:

**1. Your Success Comes First**

Making your organization successful is our highest priority. For us, this means delivering outstanding results through exceptional services.

**2. Our Commitment to Excellence**

The single most important factor in Saltmarsh's success has been our uncompromising commitment to the highest standards of quality and professionalism. This includes ongoing professional development, contributions to the industry and rigorous quality control. In addition to availability and responsiveness, we have established a reputation for stability, consistency and dependability.

We understand the work to be performed as detailed in RFP #2022-01 for the Town of Indian Shores and are committed to providing these independent auditing services within the specified time period.

**3. Governmental and Not-For-Profit Expertise**

Saltmarsh has been serving the needs of governmental and not-for-profit entities since 1944. Our governmental/not-for-profit practice is one of the most experienced in the Southeast, with staff and resources dedicated to this sector. Our team members are also industry leaders who have the knowledge and experience in this specialty area to provide you with unparalleled accounting, auditing and consulting guidance.

**4. Global Resources**

Saltmarsh is an independent member of the BDO Alliance USA, an association of accounting and consulting firms whose members reinforce client service by exchanging expertise, resources, and advice in a wide range of industries. Our membership ensures our continual competitive improvement in the ever-evolving business landscape by implementing their professional development and technical training, thought leadership, and industry-specific resources.

**5. Sound Advice, Solid Relationships**

At Saltmarsh, we forge solid relationships with our clients by providing sound advice. It is how we earn your trust and further your success. We understand the importance of being available and responsive to your needs, and we will strive to exceed your expectations.

Our industry expertise, resources and determination to make you successful makes us the right choice as your CPA firm. Chuck Landers is authorized to make representations for the firm and we would be honored to continue to serve as your independent auditors.

Sincerely,



Charles E. (Chuck) Landers  
Shareholder

Since 1944

[www.saltmarshcpa.com](http://www.saltmarshcpa.com)

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# A. INTRODUCTION

**Providing quality service to our clients is the driving force behind everything we do.**

Saltmarsh, Cleaveland & Gund is a large CPA-led consulting firm, specializing in key industries, including governmental and related enterprises, employee benefit plans, not-for-profit, manufacturing and distribution, construction, healthcare, real estate and financial institutions. Saltmarsh provides a full range of services, including auditing, accounting, management and marketing consulting, corporate and individual tax planning and preparation, business valuation, litigation support, financial and estate planning, computer systems evaluation, and employee benefits design, implementation, and administration. In the performance of these services, Saltmarsh maintains a high degree of shareholder involvement, which provides our clients with maximum assurance of quality.

Saltmarsh is led by a team of 19 shareholders and over 140 professional staff. Of these, 45 are certified public accountants and 4 are attorneys. We have offices located in Tampa, Orlando, Destin, Pensacola and Nashville, Tennessee. Our extensive experience, industry knowledge and worldwide resources have made us the region's accounting leader for the governmental and not-for-profit community.

## Our Values

We are committed to:

- *Integrity and Honesty*
- *Respect*
- *Creativity*
- *Quality Service*

## Our Governmental Expertise

Our governmental practice is composed of five (5) shareholders and 36 audit staff professionals with expertise in this specialty area in addition to a broad range of experience in accounting, auditing and consulting. This practice area is organized into five operating groups: (1) auditing services, (2) tax and accounting services, (3) retirement and medical plans, (4) information technology services, and (5) management advisory services, including fraud examinations. There are three primary advantages:

1. Specialization: In an increasingly complex financial and regulatory environment, auditors and tax advisors have to have numerous specialized skills. By drawing on the specialization and experience of our five groups, we are able to meet your needs in the most comprehensive way possible.
2. Continuity and Client Service: The practice of having several members of the governmental and not-for-profit team actively working with you assures greater continuity and responsiveness.

3. Efficiency and Cost Effectiveness: Our team members have expertise in multiple disciplines, which results in both efficiency and cost effectiveness.

Our extensive governmental practice and experience goes well beyond the length of our client list. It is best measured in the depth and length of our audit experience in this region, having served many clients for several decades. We have performed almost 300 audits of local governments in Florida. Currently, the firm has 190 audit clients under engagement.

## **GFOA Certificate of Achievement Audits**

We are proud of the fact that Saltmarsh has been instrumental in the participation of this program and we have encouraged all of our clients to achieve this goal. Our clients have now been awarded the Certificate over 50 times. We have been represented on the GFOA Special Review Committee for many years. This committee judges the quality of reports submitted to the program from governments across the nation. We fully support your efforts in this area and have a depth of experience to assist the Town in meeting the requirements related thereto.

## **Our Global Resources: BDO Alliance USA**

We are an independent member of the BDO Alliance USA, a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals. By supplementing our services, the BDO Alliance USA allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries
- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

The BDO Alliance USA brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

The BDO Alliance USA is a subsidiary of BDO USA, LLP, a Delaware limited liability partnership. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 60 offices over 550 independent Alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 73,000 people working out of 1,500 offices across 162 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.



## B. QUALIFICATIONS/EXPERIENCE OF PROPOSER, PARTNERS, SUPERVISORS & STAFF

### Engagement Team & Experience

With our “one firm” approach in mind, each team is comprised of the most qualified professionals and industry-experts to suit the needs of your organization, regardless of geographic or office location. The purpose of using a team approach is to ensure that there is appropriate depth and knowledge within the firm regarding your accounting matters so that quality and continuity of service is guaranteed. Through the use of technology, advanced planning and other resources at our disposal, we are able to provide the most qualified professionals the firm has to offer for each of the services provided without any disruption to the engagement or your organization.

Your engagement team consists of the following personnel:

- **Chuck Landers, CPA, CIT**, Audit Shareholder
- **David Lister CPA**, Quality Control Reviewer
- **Patrick Smith, CPA**, Audit Manager
- **Amanda Molina**, Audit Supervisor
- **Hannah Hensley**, Audit Senior

**Chuck Landers, CPA, CIT**, will serve as the engagement shareholder with overall responsibility for all services provided. Chuck has over 25 years of local government audit experience. In his absence, we want you to be comfortable contacting any other member of the client service team, each of whom will be familiar with the engagement. **David Lister, CPA**, will serve as Quality Control Reviewer to assure the quality of our audit practice. This concept requires that before a report can be released to the client, a shareholder or senior manager of appropriate experience, and who has had no involvement in the performance of the engagement, must review the final report.

The resumes of your team members are on the following pages. More information about our firm and staff is also available on our website ([www.saltmarshcpa.com](http://www.saltmarshcpa.com)).

## Our Professional Activities

Involvement in professional activities on local, state and national levels is a critical part of our overall practice. This is how our team members stay on the cutting edge of accounting practices and informed about the most current issues and regulatory changes. They have served in the following ways:

### *Local*

- Committee Members, Florida Institute of Certified Public Accountants (FICPA)
  - State and Local Government
  - Unauthorized Practice of Public Accounting

### *State*

- Officers, Board of Governors, Florida Institute of Certified Public Accountants (FICPA)

### *National*

- Committee and Special Interest Group Members, AICPA (Technical Standards Subcommittee)
- Peer Reviewers, AICPA Division of Firms

### *In Government*

- Members (Local and State), Governmental Finance Officers Associations (GFOA)

GFOA Special Review Committee (reviews reports from around the country to determine eligibility for the Certificate of Achievement for Excellence in Financial Reporting)

## Continuing Professional Education (CPE)

At Saltmarsh, we take ongoing education seriously. Every year, our team members receive a minimum of 40 hours of continuing professional education in subjects related to their practice areas. In addition to attending in-house seminars on a regular basis, they participate in professional industry-related seminars. Supervisory-level audit professionals also participate in leadership development courses. This is how they stay abreast of the most current issues, regulatory changes, planning techniques and other developments in the field. **The staff members assigned to this engagement meet the minimum requirement of 24 hours of governmental accounting and auditing CPE. Hours logged are available upon request.**

## Project Staffing Policy

In order to perform the audit most efficiently and to minimize disruptions of the client's operations, we attempt to retain the same professional staff from year to year. We do not use temporary employees to staff any of our audits engagements and there are no plans for subcontracting any of the work to be performed.

# Chuck Landers, CPA, CIT

## Shareholder, Audit Services

chuck.landers@saltmarshcpa.com  
www.saltmarshcpa.com

Chuck is a shareholder in the Audit & Assurance Services Department of Saltmarsh, Cleaveland & Gund. He began his career in public accounting in 1997 and joined Saltmarsh in 2005. Chuck's primary areas of focus include providing audit and assurance-related services to governmental and not-for-profit entities, utilities, manufacturers, contractors, home builders and related trades within the construction and real estate development industries.



### Education

B.S. Accounting and Business Administration - William Jewell College

### Certifications

Certified Public Accountant - Florida

Construction Industry Technician (CIT)

### Professional Affiliations

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

### Community Affiliations

Associated General Contractors (AGC)

Northwest Florida Underground Utility Contractor Association

Florida's Great Northwest, Inc.

Destin Chamber of Commerce

Rotary Club of Fort Walton Beach

Fort Walton Beach Rotary Club Scholarship, Inc.

### Governmental Audits

Chuck's governmental audit experience includes the following local governments and municipalities in Florida:

- Town of Indian Shores
- City of Dunedin
- Town of Belleair
- City of Belleair Beach
- Town of Belleair Shore
- Town of Redington Shores
- Palm Harbor Special Fire Control and Fire District
- East Lake Tarpon Special Fire Control District
- Pinellas Suncoast Fire and Rescue District
- City of Lakeland Firefighters' Retirement System
- City of Lakeland Police Officers' Retirement System
- Town of Davie Police Pension Fund
- West Palm Beach Police Pension Fund
- West Palm Beach Firefighters' Pension Fund
- City of Hollywood Firefighters' Pension Fund
- City of Ocoee Municipal General Employees' Retirement Trust Fund
- City of Ocoee Municipal Police Officers' and Firefighters' Retirement Trust Fund
- City of Sunrise Police Officers' Retirement Plan
- City of Boynton Beach Municipal Firefighters Pension Fund
- City of Daytona Beach Police Officers' and Firefighters' Retirement System
- City of Gulf Breeze
- North Bay Fire District
- City of DeFuniak Springs
- Okaloosa County
- City of Crestview
- City of Crestview - General Employees Retirement Plan
- City of Crestview Police Officers/Firefighters Retirement Plan
- Escambia County Housing Finance Authority
- West Florida Regional Planning Council

# David Lister, CPA

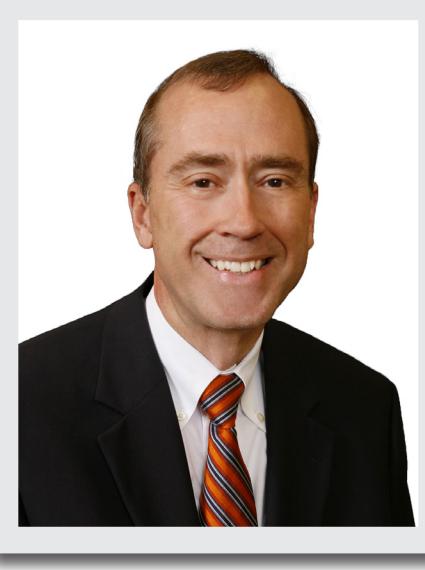
## Shareholder, Audit Services

david.lister@saltmarshcpa.com  
www.saltmarshcpa.com

David joined the Pensacola office of Saltmarsh, Cleaveland & Gund in 1985 and has headed the firm's Audit & Assurance Department since 2006. He is also a member of Allinial Global's Accounting & Auditing Committee and chairs its Governmental Community of Practice.

David heads the firm's governmental audit practice and has over 33 years of governmental audit experience, including municipalities, large governmental utilities, airports, housing assistance programs, and local government pension plans. He has made presentations to local chapters of the FGFOA on governmental financial reporting and has performed independent quality control reviews for other CPA firms on their governmental audits. His responsibilities include over 30 audits performed in accordance with *Government Auditing Standards*.

David has provided consulting services to local governments, including assistance with bond issues, internal audit procedures, and analyses of overhead allocations, franchise fees and leasing activities.



### Education

M.B.A.—University of West Florida  
B.A. Accounting—University of West Florida

### Certifications

Certified Public Accountant, Florida

### Professional Affiliations

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

### Community Affiliations

Escambia County Public Schools Foundation  
Take Stock in Children  
Leadership Pensacola  
United Way of Escambia County  
BRACE

### Governmental Audits

David served over 17 years on the City of Pensacola audit, and his audit experience also includes the following local governments in Florida:

- City of Gulf Breeze
- City of Crestview
- City of DeFuniak Springs
- Town of Jay
- Emerald Coast Utilities Authority
- Community Maritime Park Associates
- West Florida Regional Planning Council
- Escambia County Housing Finance Authority
- Escambia County Health Facilities Authority
- Pensacola-Escambia Development Commission
- West Florida Community Care Center
- Capital Trust Agency
- Gulf Breeze Financial Services
- City of Pensacola Firemen's Relief and Pension Fund
- City of Pensacola Police Officers' Retirement Fund
- City of Crestview General Employees Retirement Plan
- City of Crestview Police Officers/Firefighters Retirement Plan
- Human Relations Commission
- Santa Rosa Island Authority

# Patrick Smith, CPA

## Manager

patrick.smith@saltmarshcpa.com  
www.saltmarshcpa.com

Patrick is a manager in the Audit & Assurance Services Department of Saltmarsh, Cleaveland & Gund. He has over ten years of experience managing audit engagements, from completion and issuance of reports to planning and executing key phases of annual audits, including financial statements and quarterly reviews. Patrick provides audit and assurance-related services to employee pension plans, municipalities, special districts, and governmental entities. In addition, Patrick has experience performing loan and credit quality reviews, internal audits, and audits for construction and private entities. Prior to joining Saltmarsh, Patrick worked with a regional accounting firm in Florida.



### Education

Masters of Accounting - Florida State University  
B.S. Accounting - Florida State University

### Certifications

Certified Public Accountant - Florida

### Professional Affiliations

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

### Governmental Audits

Patrick's audit experience includes the following local governments and municipalities in Florida:

- Town of Belleair
- City of Belleair Beach
- Town of Belleair Shore
- Town of Redington Shores
- Town of Indian Shores
- Palm Harbor Special Fire Control and Fire District
- East Lake Tarpon Special Fire Control District
- Pinellas Suncoast Fire and Rescue District
- City of Lakeland Firefighters' Retirement System
- City of Lakeland Police Officers' Retirement System
- Town of Davie Police Pension Fund
- West Palm Beach Police Pension Fund
- West Palm Beach Firefighters' Pension Fund
- City of Hollywood Firefighters' Pension Fund
- City of Ocoee Municipal General Employees' Retirement Trust Fund
- City of Ocoee Municipal Police Officers' and Firefighters' Retirement Trust Fund
- City of Sunrise Police Officers' Retirement Plan

# Amanda Molina

## Supervisor

[amanda.molina@saltmarshcpa.com](mailto:amanda.molina@saltmarshcpa.com)  
[www.saltmarshcpa.com](http://www.saltmarshcpa.com)



Amanda is a supervisor in the Audit & Assurance Services practice of Saltmarsh, Cleaveland & Gund. She has over 10 years of experience in public accounting, and her primary areas of concentration include governmental nonprofit, healthcare and serving small businesses. Prior to joining Saltmarsh, Amanda performed audit, review and compilation engagements at a national accounting firm where she specialized in working with governmental entities and non-profit organizations.

## Education

Bachelor of Business Administration - The University of Texas at Brownsville

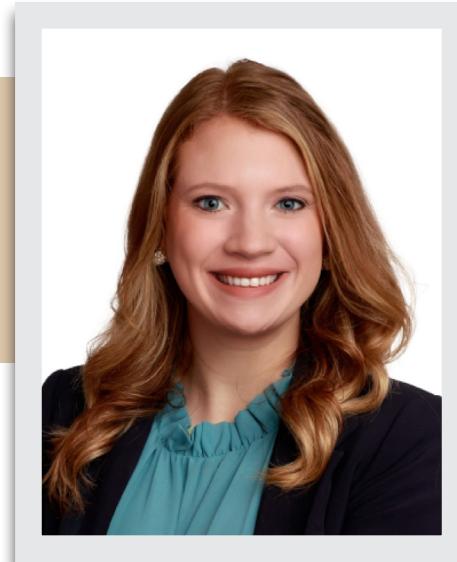
## Community Affiliations

Su Clinica - Board Member and Finance Committee  
Junior League of Harlingen - Past Board Treasurer

# Hannah Hensley

Senior

[hannah.hensley@saltmarshcpa.com](mailto:hannah.hensley@saltmarshcpa.com)  
[www.saltmarshcpa.com](http://www.saltmarshcpa.com)



Hannah is a senior in the Audit & Assurance Services practice of Saltmarsh, Cleaveland & Gund. Her primary areas of expertise include providing audit and assurance services for the firm's non-profit and governmental clients. Prior to joining Saltmarsh, Hannah was a financial planner for several years and also worked as an audit associate focused primarily on serving governmental clients.

## Education

Master of Accountancy (MAcc) - Georgia College & State University

B.S. Financial Planning - The University of Georgia

## Professional Affiliations

American Institute of Certified Public Accountants

Georgia Institute of Certified Public Accountants

## C. OTHER RELEVANT INFORMATION

### **Quality Control & Peer Review**

Trust is a major factor in your choice of a CPA firm. You need to know that the services we provide are conducted entirely in accordance with industry standards.

#### ***Peer Review***

Saltmarsh participates in the rigorous AICPA Peer Review Program, which means we are required to maintain a high level of quality control. This program also includes a review of governmental clients. We have had a consistent record of unqualified or “clean” opinions since we started peer reviews. A copy of our most recent peer review report is on the following page.

#### ***Internal Review***

On all assurance engagements, we assign an “independent” shareholder with limited involvement in the account to review the work. This independent examination is required before we release an engagement. Both you and the team benefit from a fresh review of the related financial statements. We also conduct annual internal performance reviews of all staff, including shareholders.

#### ***Governmental Auditing Quality Center***

Saltmarsh is a member of the AICPA’s Governmental Audit Quality Center for CPA firms. The Center is a national community of CPA firms that 1) demonstrate a commitment to audit quality and 2) raise awareness about the importance of not-for-profit and governmental audits performed under *Government Auditing Standards*. The Center provides members with best practices, guidelines and tools CPAs need to perform quality audits and better serve their clients.

### **Litigation & Disciplinary Action**

Saltmarsh has not been subject to any disciplinary actions during the past three (3) years. We do not have any prior or ongoing contract failures, civil or criminal litigation or pending investigations we are a part of. There have been no pending disciplinary actions taken against Saltmarsh with any state regulatory bodies or professional organizations, and we are not aware of any pending disciplinary actions. Additionally, no Saltmarsh employee has been charged with any offense involving fraud, theft or dishonesty.

### **Results of Federal/State Desk or Field Review**

Saltmarsh is proud of the reputation we have attained for providing quality audit work. In addition to desk reviews which are performed on every audit report that is received by the Auditor General of the State of Florida or by a federal cognizant agency, we have been reviewed on several occasions by the Inspector General’s Offices of the Department of Housing and Urban Development, the Department of Health and Human Services, and the Environmental Protection Agency as well as the Office of the Chief Accountant of the Department of Labor. Their findings over the past three (3) years have occasionally provided suggestions for consideration in future engagements, but have required no additional audit procedures or reports.



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

To the Shareholders  
Saltmarsh, Cleaveland & Gund, P.A.  
and the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Saltmarsh, Cleaveland & Gund, P.A. (the firm) in effect for the year ended December 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 and complying with it to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material aspects. 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 weakness 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; 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 Saltmarsh, Cleaveland & Gund, P.A. in effect for the year ended December 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*. Saltmarsh, Cleaveland & Gund, P.A. has received a peer review rating of *pass*.

*KraftCPAs PLLC*

KraftCPAs PLLC  
August 9, 2021

## D. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES & REFERENCES

### Government Entities

Our governmental practice includes several entities in Florida that are similar to the Town of Indian Shores. Below is a partial list of governmental clients we have served throughout Florida in the last three (3) years and additional references can be found on the following page.

- Town of Indian Shores
- Town of Redington Shores
- City of Belleair Beach
- Capital Trust Agency
- City of Crestview
- City of Crestview General Employees Retirement Plan
- City of Crestview Police Officers/Firefighters' Retirement Plan
- City of Gulf Breeze
- City of Pensacola
- City of Pensacola Firemen's Relief and Pension Fund
- Clerk of the Court of Escambia County (consulting)
- City of Boynton Beach Firefighters' Pension Fund
- City of Boynton Beach Police Officers' Pension Fund
- City of Dunedin Firefighters' Municipal Trust Fund
- City of Hollywood Firefighters' Pension Fund
- City of Kissimmee Municipal Firefighters' Retirement Fund
- City of New Port Richey Firefighters' Retirement Trust Fund
- City of New Port Richey Police Officers' Retirement Fund
- East Lake Tarpon Special Fire Control District
- Pinellas Suncoast Fire & Rescue
- Community Maritime Park Associates
- Escambia County
- Escambia County Health Facilities Authority
- Escambia County Housing Finance Authority
- Escambia County Law Library
- Escambia County Property Appraiser (consulting)
- Gulf Breeze Financial Services
- Human Relations Commission
- Pensacola State College Foundation
- Pensacola-Escambia Development Commission
- Santa Rosa Island Authority
- UWF Foundation
- UWF Housing
- UWF Intercollegiate Athletics
- West Florida Community Care Center
- West Florida Regional Planning Council

**TOWN OF INDIAN SHORES, FLORIDA**  
**REFERENCE INFORMATION**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**

Organization Town of Indian Shores

Contact Person Susan Scrogham

Address 19305 Gulf Blvd.

Town Indian Shores State FL Zip 33785

Phone Number ( )

Project Cost \$24,500 Date Performed 9/30/18, 9/30/19, 9/30/20

Organization Pinellas Suncoast Fire & Rescue District

Contact Person Erin Brooks

Address 304 First Street

Town Indian Rocks Beach State FL Zip 33785

Phone Number (727) 404-7548

Project Cost \$20,800 Date Performed 9/30/19, 9/30/20, 9/30/21

Organization City of Belleair Beach

Contact Person Heather Guadagnoli

Address 444 Causeway Blvd

Town Belleair Beach State FL Zip 33786

Phone Number (727) 595-4646

Project Cost \$17,500 Date Performed 9/30/19, 9/30/20, 9/30/21

Organization City of Gulf Breeze

Contact Person Bragg Farmer

Address 1070 Shoreline Dr (P.O. Box 640)

Town Gulf Breeze State FL Zip 32562-0640

Phone Number (850) 934-5100

Project Cost \$87,725 Date Performed 2014 - 2021

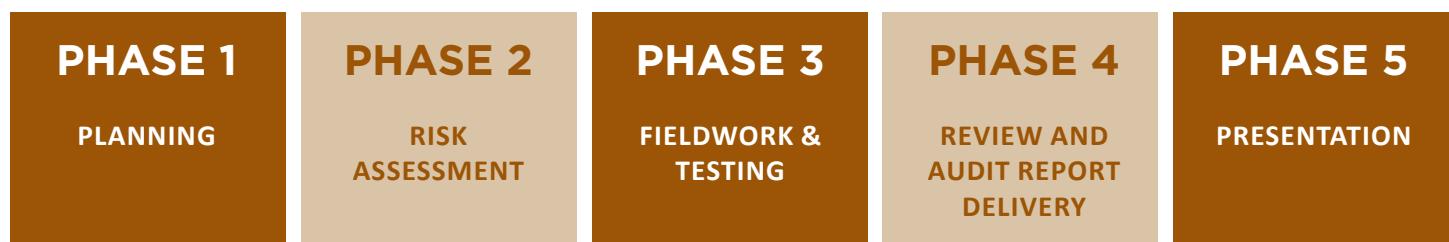
Representative Typed Name/Title Charles E. (Chuck) Landers

Representative Signature Charles E. Landers

Firm Saltmarsh, Cleaveland & Gund, P.A.

## E. AUDIT APPROACH

As your trusted advisor, we place significant emphasis on providing outstanding client service. We will work with you to develop an audit plan tailored to your specific needs and anticipated services through our five-phase approach.



### Phase 1: Planning

Early in the process, we will work with your Audit Committee to provide an overview of the scope and timing. We ask that your Audit Committee let us know about any known risk issues, any areas where they would like us to perform additional procedures, or any other information significant to the audit.

Our planning procedures will take into consideration any changes in your investments, scope of operations and other matters that significantly impact your operations. We will provide you with a comprehensive information request list for the audit via our secure portal. You will be able to upload the requested documentation to the portal as it becomes available.

Materiality: We have a defined methodology that does not simply consider the change in net position. It also focuses on total assets and total support and revenue in order to scope our audit approach, evaluate actual or potential errors, and develop audit samples. In addition, we will seek the input of your audit committee to further direct our testing procedures prior to finalizing our scope.

### Phase 2: Risk Assessment

We will follow standards established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA). These auditing standards affect the amount and type of information we will gather to conduct your audit.

We will:

- Update our understanding of your organization and operational environment, as well as the significant risks you face and how you mitigate those risks. This will include examining how you measure and manage financial performance, as well as your internal control over financial reporting
- Examine and discuss where your financial statements might be susceptible to material misstatement or fraud
- Determine if internal controls have been implemented and assess the general controls around your information technology area

In addition, we will observe transactions or prepare/review narratives describing the steps taken during various phases of your significant operating cycles. We expect to interview your personnel and review prior committee minutes and any third-party regulatory examinations as part of our information-gathering process.

Of particular importance in the risk assessment phase will be any complex transactions happening during the fiscal year, review of information technology controls, and other matters that have a significant effect on financial statement risk.

### **Phase 3: Fieldwork, Testing and Additional Audit Procedures**

We will design our fieldwork procedures based on our evaluation of your internal control system and capitalize on its strengths. During fieldwork, we will:

- Assess risks of material misstatement for the most significant financial statement amounts and disclosures
- Ask management to further explore and clarify any potential misstatements we have identified and evaluate the materiality of those misstatements, if applicable
- Conclude that all identified risks of material misstatement have been addressed
- Test compliance with certain provisions of laws, regulations, contracts and grant agreements

*Saltmarsh also will perform additional tests from these alternatives:*

- Test key items: Some items within an account may be large enough by themselves to involve significant risk of material misstatement. These key items can be audited individually.
- Sampling: Detailed auditing of representative individual items (a sample) selected from a population.
- Analytical procedures: A closer look at a grouping of information by examining it as it relates to other accounts, historical trends or other measures.

#### ***Statistical Sampling***

Statistical sampling of the Town's records has not been utilized in the past because, based on our experience, we have found that use of non-statistical samples (which are much smaller than statistical samples) coupled with analytical procedures is the most efficient method of obtaining adequate audit evidence. In all sampling applications, sample sizes are based on auditor judgement using a documented formal risk assessment related to the population being sampled.

#### ***Use of EDP Software***

Our audit of computer related activities includes charting the flow of documentation. We review application and general controls primarily to assist us in determining the nature and extent of other audit procedures. We use audit software to select samples and to summarize trial balance information. We may use data extraction software in certain audit areas to improve the efficiency of our audit approach and enhance our fraud risk assessment procedures. Saltmarsh has used "paperless" audit software for nearly 20 years and continues to be a leader in the use of technology to conduct effective and efficient audits.

#### ***Analytical Procedures***

In order to perform the audit in an efficient and effective manner, we utilize analytical procedures in the initial planning to identify potential misstatements and determine the extent of testing that, in our professional judgment, may be necessary. Analytical procedures usually consist of trend analysis, ratio computations, operating profit computations, relationships between financial data such as budget and statistical data, and comparisons to known standards when available.

### ***Internal Controls***

Documentation of internal control will be performed in accordance with generally accepted auditing standards and will be accomplished through the use of internal control questionnaires, inquiries of management and employees engaged in the accounting functions, observation of control activities and inspection of actual documents used in processing transactions. Flow charts may be prepared on basic systems and significant control procedures will be identified. Samples are selected using computerized random number tables and results are evaluated and projected to the population of transactions or balances as appropriate. In an attempt to improve our efficiency, we will combine tests of controls with tests of laws and regulations and substantive tests whenever possible.

### ***Testing of Laws and Regulations***

Our approach to testing of legal and compliance issues is based on the requirements of *Government Auditing Standards*. This is done by obtaining an understanding of laws and regulations that could have a "direct and material" impact on the financial statements. Often other matters such as immaterial policy violations or illegal acts come to our attention as a result of this work. These matters would typically be reported in the supplemental management letter.

### ***Compliance Samples***

Due to the small size of the staff, we anticipate that our reliance on internal controls will be low and that extensive tests of controls will not be necessary. Tests of compliance will be limited to matters that could have a "direct and material" impact on the financial statements. In addition, we will request that the Town provide us with a written representation acknowledging that:

- Management is responsible for the compliance with applicable laws and regulations
- Management has identified and disclosed to us all laws and regulations that have a direct and material effect on the determination of financial statement amounts

### ***Substantive Tests of Balances Procedures***

Because we do not anticipate significant reliance on internal controls, extensive tests of balances will be performed as necessary. Tests of balances will be focused primarily on significant areas such as cash and investments, payables, net position, operating revenues, investment income, payroll and related expenses.

### ***Pre-Issuance Report Review Procedures***

To help assure the quality of our audit practice we use a concurring reviewer. This concept requires that before a report can be released to the client, a shareholder or manager of appropriate experience, and who has had no involvement in the performance of the engagement, must review the final report.

### ***Information Systems***

In accordance with performing an audit of financial statements in accordance with *Government Auditing Standards*, we will obtain an understanding of the information systems used and the internal controls associated with such systems as they pertain to financial reporting. The purpose of our procedures will be to obtain an understanding of the internal controls associated with the information system as they pertain to financial reporting and not to express an opinion on the effectiveness of the internal controls. However, we will communicate any material weaknesses or significant deficiencies that we become aware of.

## **Phase 4: Review and Audit Report Delivery**

Our commitment to a smooth engagement also includes the timely delivery of our completed report. Saltmarsh has a proven track record of meeting time requirements. To make sure you get the results you expect, our quality control professionals will review and, if needed, further challenge the work performed.

A great deal of audit information often comes from third parties but occasionally is not received from them on time. To make sure your report is delivered on schedule, we will keep you informed and may ask for your help getting third-party information.

## Phase 5: Presentation To The Audit Committee

We will be available to make a presentation to your Committee to share the results of the audit and answer questions about the financial statements and compliance testing. Section AU-C 260 of the Auditing Standards Codification, *The Auditor's Communication With Those Charged With Governance*, establishes standards and provides guidance on the auditor's communication with those charged with governance. We will discuss its implications with you.

### Saltmarsh's GAAP Policy

In the case that there is not established GAAP and the Town proposes to take an alternative approach, our team will work with the Town to find the best course of action. If additional guidance is needed, as members of the AICPA's Governmental Audit Quality Center, we will consult the technical resources available through that program. We have further access to industry specialists through our membership of the BDO Alliance. Ultimately, if the auditors and the management are not able to agree on a financial reporting matter, the disagreement will be reported in accordance with professional standards.

### Management Letters

A financial audit performed in accordance with *Government Auditing Standards* is not intended to be a "performance or management audit." However, auditors with any significant experience with state and local governments understand the importance of quality management letters. Management comments are typically generated in our evaluation and testing of the internal control structure or because of compliance testing. Significant deficiencies should be rare findings in an organization possessing the level of staff such as the Town of Indian Shores.

In the judgment of the auditor, if a significant deficiency could result in a material error on the financial statements, a material weakness could result. These findings are not lightly reported as they represent significant problems in control and reporting.

In addition to significant deficiencies discussed above, the State of Florida requires an additional management letter to be issued on each government audit. This "management letter" is issued for the purpose of informing you of anything that comes to our attention during the audit that, while not serious enough to fall within the parameters outlined in the other reports, could be of concern to management or the Town Council. Our focus in this letter is typically on policy matters that require further consideration by the client and isolated non material instances of noncompliance or policy violations that in our judgment should be brought to the attention of the audit committee.

We will also discuss with the Town Council or appointed audit committee, as required by auditing standards (SAS 114), significant adjustments to the financial statements recorded and unrecorded, changes in accounting estimates, policies or principles, and any significant disagreements with management or audit difficulties.

We believe that this professional approach to the engagement should generate the meaningful management information needed and could point out areas that may require further study and evaluation.

### Pending GASB Pronouncements

Our team stays up-to-date on all reporting requirements. We'll be able to discuss these pronouncements with your team to make sure all guidelines are met.

# F. COST & TIME

**TOWN OF INDIAN SHORES, FLORIDA**  
**PROPOSAL FORM**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**  
Page 1

The undersigned proposer does hereby agree to furnish the Town of Indian Shores, Florida, the items listed in accordance with the minimum requirements/evaluation criteria shown by the Request for Proposal to be delivered to the specified site for the price indicated.

	HOURS	QUOTED HOURLY RATES	TOTAL
PARTNERS	<b>35 - 50</b>	<b>\$ 133 - \$171</b>	\$
MANAGERS	<b>65 - 75</b>	<b>\$ 133 - \$171</b>	\$
SUPERVISORY STAFF	<b>100 - 125</b>	<b>\$ 133 - \$171</b>	<b>\$ N/A FIXED PRICE</b>
STAFF	<b>150 - 200</b>	<b>\$ 133 - \$171</b>	<b>\$ CONTRACT</b>
OTHER (SPECIFY)	<b>0</b>	<b>\$ 0</b>	\$
<b>SUB-TOTAL</b>	<b>350 - 450</b>	\$	\$

Total for services described in *Part I*, within the section titled *Scope of Work* of the Request for Proposal (provide detail on separate schedule)

Out-of-pocket expenses: \$ 0  
Meals & Lodging \$ 0  
Transportation \$ 0  
Other (specific) \$ 0  
Sub-total \$ 0

Total for all-inclusive maximum price for 2021 audit \$ 60,000

Total for all-inclusive maximum price for 2022 audit \$ 62,400

Total for all-inclusive maximum price for 2023 audit \$ 64,900

Total for all-inclusive maximum price for 2024 audit \$ 67,500

Total for all-inclusive maximum price for 2025 audit \$ 70,200

**NOTE: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.**



## **G. INDEPENDENCE & PRIOR ENGAGEMENTS WITH THE TOWN OF INDIAN SHORES**

### **Independence**

We are independent public accountants with respect to the Town of Indian Shores and its component units as defined by the U.S. General Accounting Office's *Government Auditing Standards*. We evaluate our independence with respect to our audit clients on an annual basis in compliance with our quality control document.

### **Prior & Future Engagements with the Town of Indian Shores**

Saltmarsh has been providing external auditing services to Indian Shores since fiscal year 2019. If awarded, Saltmarsh will provide the Town with written notice if any professional relationships are entered into during the period of this engagement.

## H. LICENSE TO PRACTICE IN FLORIDA

### **License to Practice in the State of Florida**

Saltmarsh is properly licensed to provide audit, assurance and tax services in the State of Florida and all assigned key professional staff are properly licensed to practice in the State of Florida, all in accordance with State Statute 473 "Public Accountancy." All staff have completed the required continuing education requirements in governmental accounting.

### **Proof of Corporate Signer**

Proof of Corporate Signer is available on the following page. Please note that in accordance with the by-laws and shareholder agreement of Saltmarsh, Cleaveland & Gund, P.A., all shareholders have the authority to execute contracts with prospective and current clients. Annual reports available through Sunbiz are not required to and do not reflect all shareholders of the firm. As such, Charles Landers is not listed on the annual reports viewable at Sunbiz. The shareholder agreement of Saltmarsh, Cleaveland & Gund, P.A. is a private, confidential document not subject to public record and therefore, is not available for publishing in part or whole.

### **Insurance Requirements**

A signed copy of the Insurance Requirements Checklist is available on page 25.

**TOWN OF INDIAN SHORES, FLORIDA**  
**PROPOSAL FORM**  
**FOR**  
**RFP #2022-01**  
**INDEPENDENT AUDIT SERVICES**  
**Page 2**

**IT IS THE PROPOSER'S RESPONSIBILITY TO CHECK**

<https://www.myindianshores.com/2499/Open-RFP-2022-01-for-Independent-Audit-S>  
**FOR FINAL DOCUMENTS AND ADDENDUMS BEFORE SUBMITTAL**

**THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS ([www.sunbiz.org](http://www.sunbiz.org)) Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.**

PROPOSER NAME:	Saltmarsh, Cleaveland & Gund, P.A.
TAX ID# SSN or EIN:	59-2922169
PROPOSER ADDRESS:	201 N. Franklin Street, Suite 1625, Tampa, FL 33602
PURCHASE ORDER ADDRESS:	201 N. Franklin Street, Suite 1625, Tampa, FL 33602
PHONE NUMBER:	(800) 477-7458
COMPANY WEB SITE:	<a href="http://www.saltmarshcpa.com">www.saltmarshcpa.com</a>
COMPANY CONTACT (REP):	Charles E. (Chuck) Landers
EMAIL ADDRESS(REP):	<a href="mailto:chuck.landers@saltmarshcpa.com">chuck.landers@saltmarshcpa.com</a>
SIGNATURE:	

**INSURANCE REQUIREMENTS CHECKLIST  
FOR RFP #2022-01**  
**Items marked "X" must be provided**

<input checked="" type="checkbox"/>	<b>General Liability</b>	<b>Minimum Limits Required</b>	
	<input checked="" type="checkbox"/> Commercial General Liability	\$ 2,000,000	General Aggregate
	<input checked="" type="checkbox"/> Occurrence Form	\$ 1,000,000	Product/Completed Operations
Agg.		\$ 1,000,000	Personal & Advertising Injury
		\$ 1,000,000	Each Occurrence
		\$	
<input checked="" type="checkbox"/>	<b>Automobile Liability</b>	<b></b>	
	Owned, Hired & Non-Owned	\$ 1,000,000	Combined Single Limit per Occurrence
<input checked="" type="checkbox"/>	<b>Worker's Compensation and Employer's Liability</b>	<b>Statutory</b>	
		\$ 100,000	Each Accident
		\$ 500,000	Disease - Policy Limit
		\$ 100,000	Disease - Each employee
<input checked="" type="checkbox"/>	<b>Professional Liability - Errors &amp; Omissions</b>	(*To be completed by Bidder)	
	* Deductible: \$ _____	\$ 2,000,000	Aggregate
	* Claims Made (Y/N): _____	\$ _____	Each Claim
	* Occurrence (Y/N): _____		
	* Defense included in Limits (Y/N): _____		
	<b>Builder's Risk/Installation Floater</b>	(* To be completed by Bidder)	
	* Flood Included \$ _____ Limit	\$ _____	100% of Completed or Installed Value
	* Transportation Included \$ _____ Limit		All-Risk Form
	* Storage Included \$ _____ Limit		
<b>Town Must Be A Named Insured. Copy of Policy Will Be Required.</b>			
<b>Other</b>			
		\$	
		\$	
<input checked="" type="checkbox"/>	The Certificate of Insurance must show "The Town of Indian Shores, its elected officials and employees" as an additional insured. The Certificate shall bear the requisite endorsements providing that the Town is an additional insured and providing for waiver of subrogation by the Vendor/Subcontractor when applicable.		
<input checked="" type="checkbox"/>	Vendor/Subcontractor shall provide immediate notice of any Vendor/Subcontractor initiated cancellation, non-renewal or adverse change to the policies required to be obtained or maintained pursuant to this RFP. Vendor/Subcontractor shall immediately forward to the Town any notice it receives of cancellation, non-renewal or adverse change to any policy that is initiated by a policy provider(s).		
<input checked="" type="checkbox"/>	Certificates must identify bid number and bid title.		
<input checked="" type="checkbox"/>	Subcontractors must carry same Insurance limits.		
<input checked="" type="checkbox"/>	Insurance Carrier must have an AM Best Rating of A-VII or better.		
<input checked="" type="checkbox"/>	The Town reserves the right to request any additional information it deems necessary, and at a frequency it deems necessary, to confirm the requisite insurance remains in effect, at the required levels, for the duration of any contractual agreement entered into pursuant to this RFP and/or any Purchase Order issued in accordance with this RRP.		

**Statement of Bidder:**

We understand the requirements requested and agree to comply fully.



**Bidder - Authorized Signature**

**A complete copy of this form with original signature must accompany RFP**

# I. DEBARMENT, SUSPENSION CERTIFICATION FORM



## DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Bidder certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

Saltmarsh, Cleaveland & Gund

**Vendor Name**

By: Charles E. Landers  
Signature

Charles E. (Chuck) Landers

**Printed Name**

As Its: Shareholder

# Saltmarsh

Saltmarsh, Cleaveland & Gund  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## TAMPA

201 North Franklin Street, Suite 1625  
Tampa, Florida 33602

## ORLANDO

4767 New Broad Street, Suite 311  
Orlando, Florida 32814

## PENSACOLA

900 North 12th Avenue  
Pensacola, Florida 32501

## DESTIN

34990 Emerald Coast Parkway, Suite 372  
Destin, Florida 32541

## NASHVILLE

Two Maryland Farms, Suite 132  
Brentwood, Tennessee 37027

**(800) 477-7458**

[www.saltmarshcpa.com](http://www.saltmarshcpa.com)

