



**MAULDIN
& JENKINS**
CPAs & ADVISORS

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COPY

**RFP# 2022-001
INDEPENDENT AUDIT SERVICES**

**CITY OF
NEW PORT RICHEY, FLORIDA**

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December 15, 2021 | 2:00 PM

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Letter of Transmittal

December 15, 2021

Judy Meyers, CMC, City Clerk
City of New Port Richey
5919 Main Street
New Port Richey, Florida 34652

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of New Port Richey, Florida (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2021, 2022, and 2023.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Bradenton office location has approximately 40 employees available to serve the City.

Mauldin & Jenkins is committed to client service. We are committed to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high quality final product on time. There are many factors necessary to achieve quality client service. The following are some features we would like to highlight which differentiate us from other firms:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 600 governmental entities** served in the Southeast on an annual basis, which includes **over 135 municipalities and significant business-type utilities experience** (water/sewer, stormwater, solid waste, gas, electric, airports and transit operations).
 - **120,000 hours of service annually** to governmental entities.
 - **110+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve over **135 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.2 billion in Florida pension assets.
 - We serve over **225 entities** requiring **federal/state Single Audits** annually.

- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Naples, North Port, and Marco Island, Florida; Savannah, Georgia; Charleston, South Carolina; and Tuscaloosa, Alabama.

- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm offer for 90 days from the date of the proposal. As a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers. Daniel Anderson will be the project manager on your engagement. Both Daniel and Wade are out of our Bradenton, Florida office.



Daniel Anderson, CPA, Director
danderson@mjcpa.com
941-741-2213 (direct)

Sincerely,
MAULDIN & JENKINS, LLC



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Executive Summary

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of New Port Richey, Florida with the service and insight needed to achieve your goals.

Our Understanding of the City of New Port Richey's Requirements/Needs

The City desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City and the Community Redevelopment Agency, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-type Activities and Each Major Fund, and the aggregate remaining fund information which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. Which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the City's compliance with Section 218.415, Florida Statutes, with respect to the City's investment of public funds.
- An independent accountant's report on our examination of the CRA's compliance with Sections 218.415, 163.387(6), and 163.387(7) Florida Statutes.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the City's management and Council Members.

Not Only

- Perform an annual audit and report on the financial statements of the City
- Perform an annual compliance audit for the City including the performance of state and federal Single Audits

But Also

- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
- Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
- Provide value-added recommendations to strengthen the City's operations and internal controls

Figure 1. Our Understanding of the City of New Port Richey's True Service Needs

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the City's management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partner Wade Sansbury and director (senior manager) Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City's controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the City

As shown in *Figure 2*, our team’s expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team’s depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the City to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefit to the City of New Port Richey
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 600 governmental entities throughout the Southeast, from small special districts to large entities with over \$3 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100-year track record of providing high-quality service to governmental entities across the Southeast.	With 110 governmental specialists and more than 370 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

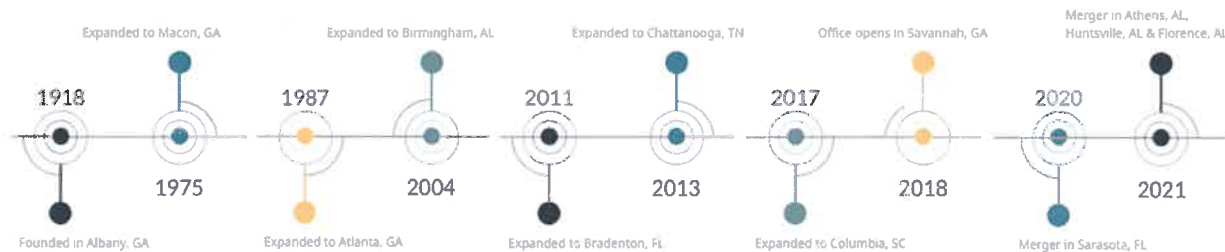
Profile of Mauldin & Jenkins, LLC

Organization and Size

Mauldin & Jenkins was formed in 1918, and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is considered to be one of the Southeast’s largest locally owned providers of audit and accounting services, and one of the largest certified public accounting firms in the Country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida; Atlanta, Macon, Albany and Savannah, Georgia; Chattanooga, Tennessee; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

Firm History and Expansion



Mauldin & Jenkins provides over 120,000 hours of service to governmental entities on an annual basis. The Firm’s governmental practice is the largest niche in the Firm representing approximately 28% of the Firm’s total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- 410,000 - approximate total hours of service provided annually to clients of the Firm
- 120,000 - approximate total hours of service provided annually to governmental clients
- 50% - percentage of governmental practice as compared to Firm’s attestation practice
- 28% - percentage of governmental practice as compared to Firm’s overall practice
- 600 - approximate total governmental entities served in past three years with annual revenues in excess of \$35 billion and total assets in excess of \$105 billion
- 393 - total number of Firm personnel
- 139 - total clients served who obtain the GFOA/ASBO Certificates
- 44 - total clients with publicly issued debts in excess of \$50 million
- 57 - total number of Firm partners
- 20 - total number of full-time governmental partners and directors
- 12 - total number of full-time governmental managers
- 110 - total number of professionals with current governmental experience
- 226 - number of federal Single Audits performed by the Firm in 2020 (more than any other firm in our geographic service area)

Serving Governments For Over 100 Years

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **32 partners, directors and managers** who dedicate **100%** of their time serving governmental clients and have a combined **540 years of experience**. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Letter of Transmittal, we currently **serve over 600 governments in the Southeast**.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City, with no anticipated additional staff roles coming from our other offices. As noted previously, Mauldin & Jenkins has over 110 professionals that are dedicated to serving governmental clients, all of which are available to the City.

The Bradenton office currently employs **15 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Bradenton office and the Firm’s **professional staff as a whole** is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	57
Managers	8	78
Senior Associates	4	38
Other Associates and Consultants	20	220
Total	39	393

Range of Activities Performed

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services in our Bradenton office.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Bond Issuance Services
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

Past Experience of the Office and the Firm

Our personnel and Firm have significant experience preparing governmental financial statements in accordance with all applicable standards. Perhaps the greatest indicator of this experience and indication of our reliability as a professional service provider to state and local governments is our list of governmental clients.

Cities: Cities we have audited or are in the process of serving within the past five years are:

- | | | | |
|-------------------------|-----------------------|---------------------------|------------------------------|
| <u>Georgia</u> | 39) Jefferson | 78) Toccoa | <u>North Carolina</u> |
| 1) Albany | 40) Jeffersonville | 79) Tucker | 110) Asheville |
| 2) Alpharetta | 41) Johns Creek | 80) Turin | 111) Black Mountain |
| 3) Americus | 42) Kennesaw | 81) Tybee Island | 112) Garner |
| 4) Austell | 43) Kingsland | 82) Union City | 113) New Bern |
| 5) Bainbridge | 44) Lawrenceville | 83) Vernonburg | 114) Rocky Mount |
| 6) Baldwin | 45) Leesburg | 84) Villa Rica | 115) Selma |
| 7) Ball Ground | 46) Lilburn | 85) Waycross | |
| 8) Barnesville | 47) Lyons | | <u>South Carolina</u> |
| 9) Bloomingdale | 48) Milledgeville | <u>Alabama</u> | 116) Aiken |
| 10) Braselton | 49) Milner | 86) Huntsville | 117) Beaufort |
| 11) Brookhaven | 50) Milton | 87) Tuscaloosa | 118) Chapin |
| 12) Brunswick | 51) Monroe | | 119) Charleston |
| 13) Byron | 52) Morrow | <u>Mississippi</u> | 120) Clover |
| 14) Cartersville | 53) Nashville | 88) Gulfport | 121) Hardeeville |
| 15) Cedartown | 54) Peachtree City | | 122) Hemingway |
| 16) Chamblee | 55) Peachtree Corners | <u>Florida</u> | 123) Hollywood |
| 17) Chattahoochee Hills | 56) Perry | 89) Apopka | 124) Goose Creek |
| 18) Clarkston | 57) Pooler | 90) Callaway | 125) Johnsonville |
| 19) College Park | 58) Powder Springs | 91) Clewiston | 126) Kiawah Island |
| 20) Conyers | 59) Quitman | 92) Cooper City | 127) Loris |
| 21) Cordele | 60) Port Wentworth | 93) Crystal River | 128) North Augusta |
| 22) Covington | 61) Richmond Hill | 94) Ft. Myers Beach | 129) North Charleston |
| 23) Decatur | 62) Riverdale | 95) Haines City | 130) Orangeburg |
| 24) Doraville | 63) Rockmart | 96) Hallandale Beach | 131) Pamplico |
| 25) Douglasville | 64) Rome | 97) Indiantown | 132) Rock Hill |
| 26) Duluth | 65) Roswell | 98) Islamorada | 133) Seabrook Island |
| 27) Dunwoody | 66) Savannah | 99) LaBelle | 134) Summerville |
| 28) Fairburn | 67) Sharpsburg | 100) Lake Placid | |
| 29) Fayetteville | 68) Social Circle | 101) Longboat Key | <u>Tennessee</u> |
| 30) Flovilla | 69) South Fulton | 102) Marco Island | 135) Bristol |
| 31) Forest Park | 70) St. Marys | 103) Naples | 136) Clarksville |
| 32) Forsyth | 71) Stockbridge | 104) North Port | 137) Jamestown |
| 33) Garden City | 72) Stonecrest | 105) Pensacola | 138) Jackson |
| 34) Grovetown | 73) Suwanee | 106) Pinecrest | 139) Spring Hill |
| 35) Griffin | 74) Temple | 107) Plant City | |
| 36) Hapeville | 75) Thomasville | 108) Tarpon Springs | |
| 37) Hinesville | 76) Thunderbolt | 109) Wildwood | |
| 38) Holly Springs | 77) Tifton | | |

Annual Comprehensive Financial Report Certificates of Achievement and Excellence



Mauldin & Jenkins serves **over 600 governments** and **139 governmental units** who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting).



Mauldin & Jenkins' clients have never failed to obtain the Certificate! Every Annual Comprehensive Financial Report submitted has received the award. The following are current clients:

Counties:

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) ~~DeKalb~~
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC

- 28) Orange, NC
- 29) Paulding
- 30) Rockdale
- 31) Spalding
- 32) Walton
- 33) Washington, NC
- 34) Whitfield

Cities:

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Chamblee
- 52) Charleston, SC
- 53) Chamblee

- 54) Chapin, SC
- 55) Clarksville, TN
- 56) College Park
- 57) Conyers
- 58) Cooper City, FL
- 59) Covington
- 60) Decatur
- 61) Douglasville
- 62) Dunwoody
- 63) Fayetteville
- 64) Fairburn
- 65) Forest Park
- 66) Garden City
- 67) Griffin
- 68) Gulfport, MS
- 69) Haines City, FL
- 70) Hallandale Bch, FL
- 71) Hapeville
- 72) Hardeeville, SC
- 73) Hinesville
- 74) Holly Springs
- 75) John's Creek
- 76) Kennesaw
- 77) Kiawah Island
- 78) Kingsland
- 79) Marco Island, FL
- 80) Longboat Key, FL
- 81) Milledgeville

- 82) Milton
- 83) Monroe
- 84) Morrow
- 85) Naples, FL
- 86) New Bern, NC
- 87) N. Charleston, SC
- 88) North Port, FL
- 89) Peachtree City
- 90) Pensacola, FL
- 91) Perry
- 92) ~~Pinecrest~~
- 93) Plant City, FL
- 94) Pooler
- 95) Port Wentworth
- 96) Riverdale
- 97) Rockmart
- 98) Rome
- 99) Roswell
- 100) ~~St. Marys~~
- 101) Sandy Springs
- 102) Savannah
- 103) Stockbridge
- 104) Suwanee
- 105) Thunderbolt
- 106) Tarpon Springs, FL
- 107) Tuscaloosa, AL
- 108) Union City

Boards of Education:

- 109) Atlanta Public Schools
- 110) Beaufort County Schools
- 111) Bibb County Schools
- 112) Cartersville City Schools
- 113) Clayton County Schools
- 114) Cobb County Schools
- 115) Fayette County Schools
- 116) Fulton County Schools
- 117) Gwinnett County Schools
- 118) Lee County School District
- 119) Marietta City Schools
- 120) Richland Co. School District One
- 121) Savannah-Chatham County Schools

State Governmental Entities:

- 122) Ga. Environ. Fin. Auth. (GEFA)
- 123) Ga. Ports Authority

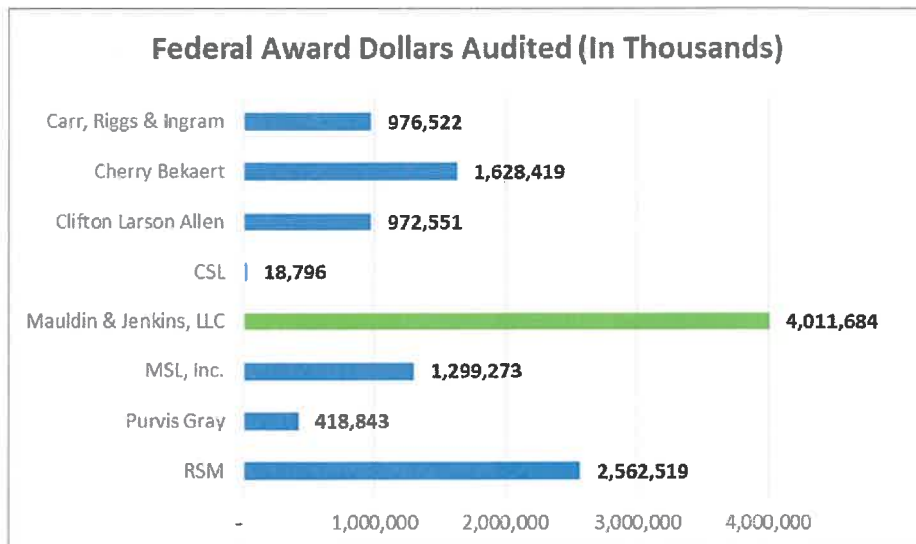
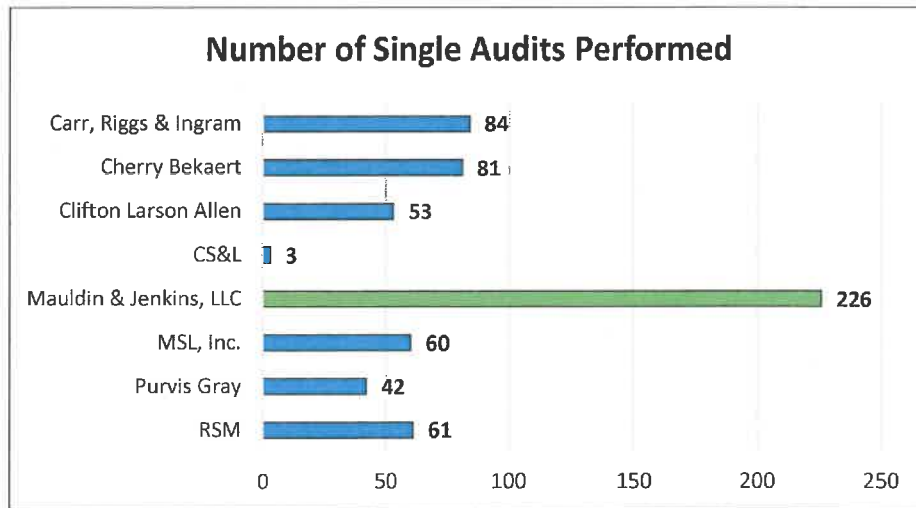
Other Governmental Entities:

- 124) Central Savannah River Area Regional Comm.
- 125) Charleston Water System
- 126) Clayton County Water Authority
- 127) Cobb County - Marietta Water Authority
- 128) Emerald Coast Utilities Authority
- 129) Greenwood Commissioners of Public Works
- 130) Greer Commission of Public Works
- 131) Henry County Water Authority
- 132) ~~Lowcountry~~ Regional Transportation Authority
- 133) Macon Water Authority
- 134) Mount Pleasant Waterworks
- 135) North Charleston Sewer District
- 136) Port of Corpus Christi Authority
- 137) Public Building Authority of Knox Co. & Knoxville
- 138) South Florida Transportation Authority
- 139) Tampa Bay Water Authority

Single Audit Experience

Mauldin & Jenkins is a leader in providing audit and Single Audit services to governmental and not-for-profit entities in the Southeast similar to the City. We also have substantial experience performing Florida State Single Audits as required by the Florida Auditor General’s office. Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2020, Mauldin & Jenkins audited **226 entities** representing approximately **\$4 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



NOTE: The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2020 (the last year for which complete information is available) for states in which our Firm has offices.

Similar Engagements with Other Governmental Entities

The following is a list of governmental audits performed in the past five years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the City and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the City and Mauldin & Jenkins to be a good match.**

1) City of Naples, Florida

General Information (including accounting system used)	City government with a population of approximately 21,000. The City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water and sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services. The City uses MUNIS for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB Pension plans.
Dates	September 30, 2006 through present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	550 hours
Contact Information	Mr. Gary Young, Deputy Finance Director – (239) 213-1815 – Fax (239) 213-1805 gyoung@naplesgov.com 735 8 th Street South, Naples, FL 34102

2) City of Hallandale Beach, Florida

General Information (including accounting system used)	City government with a population of approximately 39,500. The City has assets of approximately \$322 million and annual revenues of approximately \$114 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City uses MUNIS for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2017 through present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	450 hours
Contact Information	Geovanne Neste, Finance Director – (954) 457-1365 – Fax (954) 457-1343 gneste@cohb.gov 400 South Federal Highway, Hallandale Beach, FL 33009

3) City of North Port, Florida

General Information (including accounting system used)	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Boulevard, North Port, FL 34286

4) City Plant City, Florida

General Information (including accounting system used)	City government with a population of approximately 39,000. The City has assets of approximately \$300 million and annual revenues of approximately \$70 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City uses MUNIS for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through present
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	450 hours
Contact Information	Diane Reichard, Finance Director – (813) 659-4215 – Fax (813) 659-4216 dreichard@plantcitygov.com 302 West Reynolds Street, Plant City, FL 33563

5) City of Marco Island, Florida

General Information (including accounting system used)	City government with a population of approximately 45,000. The City has assets of approximately \$380 million and annual revenues of approximately \$69 million. The City provides numerous services including: general government, public safety, parks and recreation, community development, wastewater utility and other customary services. The City uses MUNIS for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through September 30, 2018
Partner/Manager	Wade Sansbury/Daniel Anderson
Total Hours	350 hours
Contact Information	Mr. Guillermo Polanco, Finance Director – (239) 389-5016 – Fax (239) 642-8947 gpolanco@cityofmarcoisland.com 50 Bald Eagle Drive, Marco Island, FL 34145

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications and all team members have experience working in on-line computer auditing.

Our Use of City Software – Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares including the City’s current software system – Tyler Munis. We currently audit the City of Naples, the City of Marco Island, and the City of Plant City, just to name a few who currently utilize the Munis software. We have a thorough understanding of the system and use of the general ledger, utility billing, cash management capital assets, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the City’s resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City’s software, if available.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

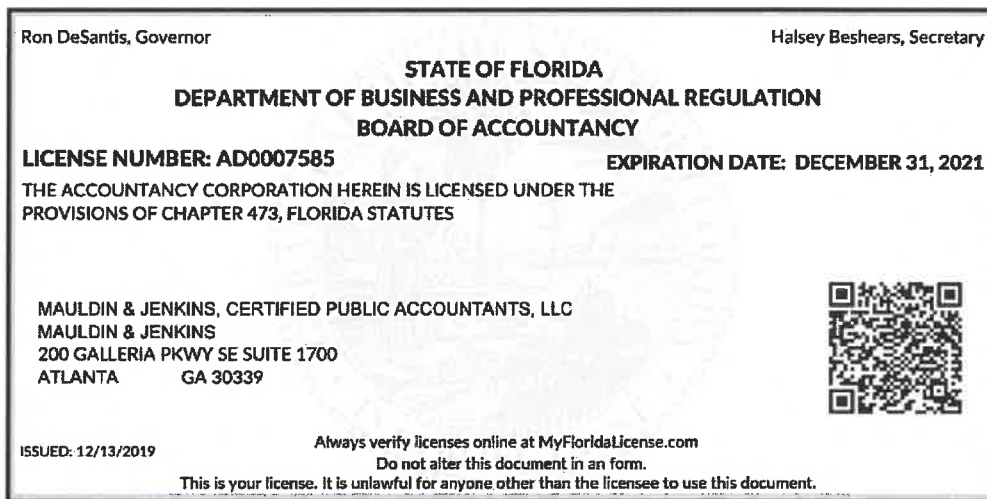
The trial balance downloaded will then be used to agree to the ultimate draft of the City’s financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City’s financial statements. Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City and the City's component unit. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder. We have not had any professional relationships with the City over the past five years. We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

License to Practice in the State of Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.



No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or federal regulatory bodies or professional organizations. We have a long standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the City. Additionally, we note no problems that may affect our ability to complete the project as defined in the City's request for proposal.

Membership

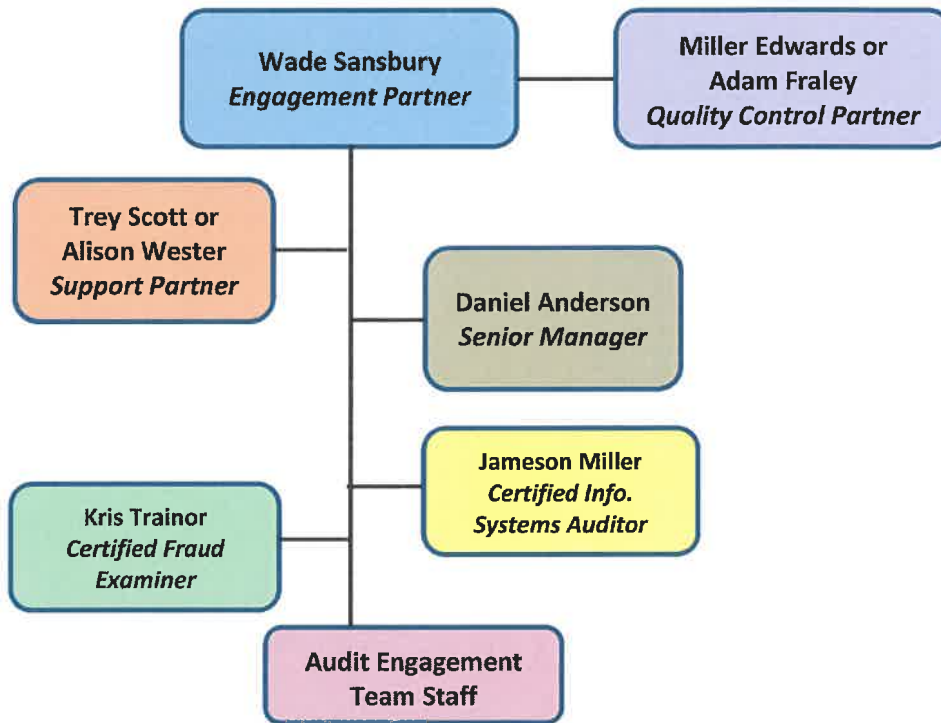
Our Firm is a member in good standing with all of the following professional organizations: American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), Government Finance Officers Association (GFOA), the Florida FGOA, and the AICPA Governmental Audit Quality Center.

Summary of Mauldin & Jenkins, LLC’s Qualifications

Proposed Contract Team

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the City. The unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	25
Miller Edwards, CPA	Engagement Quality Assurance Partner	35
Daniel Anderson, CPA	Engagement Manager	12
Jameson Miller	IT Consultant	12
Kris Trainor, CPA	Fraud Risk Consultant	24



The above team dedicated to audit the City will include (at a minimum): two partners, one senior manager, and at least two staff professionals and will be fully staffed from our Bradenton, Florida office location. The manager and staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The engagement lead partner will correspond with the City management on financial reporting, audit and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Individual Resumes of Key Personnel

Please see the following pages for information on key individuals who are slated to serve and who are available to serve the City during the audit process.

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255
wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm’s audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, stormwater, electric, natural gas, and sanitation). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade’s Florida license number is AC45811 and is currently active through December 31, 2023.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Albany
- 2) Apopka
- 3) Arcadia
- 4) Beaufort
- 5) Bradenton
- 6) Callaway
- 7) Conyers
- 8) Cooper City
- 9) Cordele
- 10) Covington
- 11) Crystal River
- 12) Decatur
- 13) Fort Myers Beach
- 14) Griffin
- 15) Haines City
- 16) Hallandale Beach
- 17) Lake Placid
- 18) Longboat Key
- 19) Marco Island
- 20) Milledgeville
- 21) Morrow
- 22) Milton
- 23) Monrow

- 24) Naples
- 25) North Port
- 26) Palmetto
- 27) Pensacola
- 28) Pinecrest
- 29) Plant City
- 30) Roswell
- 31) Sandy Springs
- 32) Social Circle
- 33) Tarpon Springs
- 34) Union City
- 35) Islamorada

Counties

- 36) Liberty County
- 37) Lumpkin County
- 38) Henry County
- 39) Taylor County
- 40) Rockdale County
- 41) Sumter County
- 42) Tift County
- 43) Clayton County
- 44) Bibb County
- 45) Dougherty County
- 46) Toombs County

- 47) Monroe County
- 48) Stephens County
- 49) Forsyth County
- 50) Walton County

Boards of Education

- 51) Highlands Co. School District
- 52) Lee Co. School District
- 53) Forsyth Co. BOE
- 54) Gwinnett Co. BOE
- 55) Henry Co. BOE

Other Governmental Units

- 56) Tampa Bay Water
- 57) Hardee Co. Industrial Development Authority
- 58) Ocean Highway and Port Authority
- 59) South Florida Regional Transportation Authority
- 60) Lakeland Area Mass Transit
- 61) Captiva Erosion Prevention District
- 62) Citrus Co. Mosquito Control
- 63) Manatee Co. Mosquito Control District

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed below are just some of the training courses Wade has attended over the last few years:

- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant 5.5 credit hours
- 2020 Advanced Fraud Techniques – 6 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 AICPA COVID-19 Audit Implications – 2 credit hours
- 2020 National AICPA Governmental Update Conference – Participant – 17 credit hours
- 2019 M&J Governmental Client Training – Instructor – 8 credit hours
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2019 M&J Governmental Conference – Participant – 16 credit hours
- 2018 M&J Governmental Conference – Participant – 16 credit hours
- 2018 National AICPA Government and Nonprofit Conference, Las Vegas, NV – 24 credit hours
- 2018 Governmental A&A Update – Participant – 8 credit hours

Miller G. Edwards, CPA

Partner

478-464-8003

medwards@mjcpa.com



Miller is a member (i.e. partner) and a Certified Public Accountant with Mauldin & Jenkins. His experience covers a variety of clients in federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm’s seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm’s Audit and Accounting (A&A) Committee. Miller would serve as the quality control review partner for the City’s engagement. Miller’s Florida license number is AC44458 and is currently active through December 31, 2022.

Technical Experience

Beginning in June of 1986, Miller has over 30 years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast. Under Miller’s leadership, Mauldin & Jenkins now serves over 600 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly, in serving over 70 such governmental entities over the past three years (in the capacity of engagement partner in-charge or quality control review partner). A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting and Risk Management and Insurance from the University of Georgia in 1986
- Certified Public Accountant licensed by the States of Florida, Georgia, and Alabama
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

Miller annually exceeds the minimum training requirements and standards. Miller spends a significant amount of time providing training to governmental accounting professionals through state conferences and our free Mauldin & Jenkins CPE provided to our clients. Listed below are just some of the training courses Miller has attended over the last few years:

- 2021 Coronavirus State and Local Fiscal Recovery Funds – What We Know Now – Instructor
- 2021 Octane Conference, Upcoming GASB Projects & Concepts – Instructor
- 2021 GASB Update and GASB 87, *Leases*
- 2021 Achieving Excellence in Financial Reporting – 2020 M&J Governmental Conference – Instructor
- 2020 GASB Hot Topics, P-card Pitfalls, and Human Capital
- 2020 Octane Conference, Upcoming GASB Projects & Concepts – Instructor
- 2020 South Carolina Association of Certified Public Accountants Fall Conference, Presenting Financial Information to Non-Financial People, Instructor
- 2020 Georgia Government Finance Officers Association Annual Conference
- 2020 Florida Institute of CPA’s – Ethics

- 2020 M&J Working Remote, Sharing Challenges & Successes
- 2020 M&J Annual Governmental Conference
- 2019 GGFOA Georgia Finance Officers Association Annual Conference – Presenter on Auditor Panel
- 2019 M&J Annual Governmental Conference – Instructor and Participant
- 2019 South Carolina Association of Certified Public Accountants, GASB No. 84, Fiduciary Activities – North Charleston, SC – Instructor
- 2019 GASB Update – Dacula, GA, Charleston, SC, Savannah, GA, Macon, GA. – Secondary Instructor
- 2019 City of Dunwoody Accounting Conference: Presenting the Annual Comprehensive Report to Others – Dunwoody, GA – Instructor

Daniel Anderson, CPA

Director (Senior Manager)
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a director (senior manager) and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively in the governmental sector of the Firm’s audit practice. Daniel has approximately 12 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client’s computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City’s engagement manager assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel’s Florida license number is AC42735 and is currently active through December 31, 2023.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities. A condensed listing of governmental audit clients served by Daniel as manager is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Hallandale Beach
- 5) Islamorada
- 6) Lake Placid
- 7) Longboat Key
- 8) Marco Island

- 9) Naples
- 10) Plant City
- 11) Tarpon Springs
- 12) Islamorada
- 13) Wildwood

Other Governmental Units

- 14) Tampa Bay Water
- 15) Hardee Co. Industrial Development Authority

- 16) South Florida Regional Transportation Authority
- 17) Lakeland Area Mass Transit
- 18) Captiva Erosion Prevention District
- 19) Citrus Co. Mosquito Control
- 20) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34, as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours
- 2020 M&J Governmental Conference – 12 credit hours
- 2020 AICPA National Governmental Conference – 12 credit hours
- 2020 FGFOA Webinar Instructor – GASB 84 Fiduciary Activity Implementation
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2019 Advanced Single Audit Update
- 2019 GAO & Yellowbook Update
- 2019 Governmental Client Training – Instructor
- 2019 FGFOA Panhandle Chapter – GASB Update and Preparing for your Audit – Instructor
- 2018 M&J Governmental Conference – Participant
- 2018 M&J Governmental Conference – Instructor and Participant
- 2018 FGFOA School of Governmental Finance – Fraud and Internal Controls – Instructor
- 2018 FSFOA Conference – Fraud and Internal Controls – Instructor
- 2018 Summer M&J Governmental Client CPE (GASB Update, Fraud and Internal Controls, Financial Statement Deficiencies, and Presenting Financial Information to Non-financial People) – Instructor
- 2018 FGFOA Nature Coast Training Day – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Instructor

Trey Scott, CPA

Partner

941-741-2202

tscott@micpa.com



Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has 13 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey’s Florida license number is AC50327 and is currently active through December 31, 2023.

Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm which include over 30 governmental entities – He currently serves 7 such entities in the State of Florida. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past three years as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is the main review person for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2021 M&J Governmental Conference – Instructor and Participant
- 2020 GSCPA Governmental A&A Conference – Yellow Book and GASB Update – Instructor
- 2020 Annual GASBO Conference – GASB Update and GASB Upcoming Projects – Instructor
- 2020 GGFOA Conference – Financial Report Card: Where Does Your Govt Stand? – Instructor
- 2020 M&J Governmental Conference – Instructor and Participant
- 2019 M&J Governmental Conference – Instructor and Participant
- 2018 FICPA USF Accounting Conference – GASB Update – Instructor
- 2018 Ethics For Florida CPA’s – Participant
- 2018 FGFOA School of Governmental Finance – Fraud and Internal Controls – Instructor
- 2018 M&J Governmental Conference – Instructor and Participant
- 2018 AICPA National Government and Nonprofit Conference

- 2018 FSFOA Conference – Fraud and Internal Controls – Instructor
- 2018 FGFOA Nature Coast Training Day – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Instructor

Other Key Individuals Available to Serve the City

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the City’s audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States. On the following pages is information on several additional key individuals who are available to serve the City during the audit process.

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant (1999) with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. Adam has over 20 years of experience with the Firm serving a wide range of governmental clients. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins and serves governmental clients throughout the Southeast.

Adam currently serves on the Firm’s Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm’s governmental partner group as well as other partners. He is also the Firm’s Designated Audit Quality Partner (DAQP) for the AICPA’s Government Audit Quality Center. He has served as Chairman on the Firm’s Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm’s human resources.

Technical Experience

Adam serves both large and small governmental units, and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College and State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm’s Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2021 Octane Governmental Conference – Instructor
- 2021 Government Audit Quality Center Annual Update – Participant
- 2021 1st and 2nd Quarter Client Governmental Trainings – Organizer and Participant
- 2020 RSM Advisory Conference – Participant
- 2020 GGFOA Annual Conference – Instructor
- 2020 AICPA Governmental Conference – Participant
- 2020 M&J Annual Government Conference – Instructor and Participant
- 2020 M&J Leadership Training – Instructor
- 2020 Octane Governmental Conference – Instructor and Participant
- 2020 State and Local Government Audit Planning Considerations – Participant
- 2020 Conducting Remote Audits in Uncertain Times – Participant
- 2020 Government Audit Quality Center Annual Update – Participant
- 2020 Considering and Documenting Nonaudit Services under the 2018 Yellow Book – Participant
- 2019 M&J Internal Inspections Webinar – Participant
- 2019 GGFOA Annual Conference, Savannah, GA – Instructor
- 2019 Risk Assessment for Government Financial Statements, Atlanta, GA – Participant
- 2019 M&J Annual Government Conference, Athens, GA – Instructor and Participant
- 2019 Dunwoody Conference, Dunwoody, GA – Instructor
- 2018 M&J Annual Government Conference, Lake Lanier, GA – Instructor and Participant
- 2018 Dunwoody Conference, Dunwoody, GA – Instructor
- 2018 GASB Update and Footnotes Review, Quarterly Client CPE – Instructor
- 2018 GGFOA Annual Conference, Stone Mountain, GA – Instructor

Alison N. Wester, CPA, CGMA

Partner
Bradenton, Florida

941-714-7963
awester@mjcpa.com



Alison Wester is a partner and a Certified Public Accountant (2000) with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm's audit practice. Alison has over 20 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the City. Alison's Florida license number is AC43452 and is currently active through December 31, 2023.

Technical Experience

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts/authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm's Partner Advisory Board and is a current member of the Firm's Leadership and Career Development Committee. She served on the AICPA's Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA's Women's Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents' Association in Bradenton, as well as a board member and secretary for the Excelsior Education and Training Foundation, also in Bradenton.

Audit Training

Alison annually exceeds the minimum training requirements and standards. She has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Alison has attended over the last few years:

- 2021 M&J Governmental Conference – Participant
- 2020 Remote Audit Best Practices – Participant
- 2020 Internal Control and Fraud in Governmental and Nonprofit Entities – Participant
- 2020 M&J Governmental Conference – Participant
- 2019 M&J Governmental Conference – Participant
- 2019 FICPA Ethics For Florida CPA's
- 2018 M&J Governmental Conference – Participant
- 2018 National AICPA Conference
- 2018 M&J Client CPE – Participant
- 2017 M&J Governmental Conference

Other Staff Resources (Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Information Systems Technology as well as Fraud Examinations. The following two individuals are available to be of service to the City should the need arise:



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm’s Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson’s experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Compliance with Appendix Eight of the NACHA Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants’ (AICPA) “Cybersecurity Advisory Services” and “Blockchain for Accounting and Finance” Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, “Cybersecurity Trends and the AICPA’s Cybersecurity Risk Management Program;”
- Presented a 2018 CPE breakout session entitled, “What is Blockchain and Why Should I Care?” for the GGFOA’s Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, “Technologies Transforming Accounting.”

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour “Penetration Testing with Kali” continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24 hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.

Kris Trainor, CPA and CFE
Certified Fraud Examiner

Kris Trainor is a partner with Mauldin & Jenkins. Kris received his BBA in Accounting from Georgia Southern University. Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits, and loan servicing compliance audits. He also has audit and inventory experience in the manufacturing industry. Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.



Other Resources For Non-Audit Services (Advisory Services, Information Technology Services and Fraud Examinations)

David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.



David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
Charlotte County, Florida
DeKalb County, Georgia
Fort Lauderdale, Florida
New Orleans, Louisiana
Riverside County, California
Savannah, Georgia

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
Strategic Planning Assistance, and Utilities Dept. Assessments
Water/Sewer Utility Billing Assessment
Water/Sewer Utility Billing Assessment
Zero Based Budgeting Assessment and Strategic Design
Finance Function Assessment
Water/Sewer Utility Billing Assessment

School Districts:

Chicago Public Schools
DeKalb County (GA) Schools

Service Delivery Model Assessment
Human Resources Assessment
Human Resources Recommendation Implementation

Federal and State Government Entities:

District of Columbia Employment Services Dept.
Florida Department of Management Services

Florida Turnpike Enterprise
Georgia Department of Administrative Services
Georgia Department of Community Health
Georgia Department of Economic Development
Georgia Department of Labor
Georgia State Road and Tollway Authority

Kentucky Transportation Cabinet
Puerto Rico Dept. of the Treasury
Texas Department of Transportation
Virginia Department of Transportation

Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Quality Assurance/Independent Verification and Validation
Over SAP Implementation
Back-office Project Management Office (PMO)
Human Resources Function Market Scan
Finance Function Review
Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
Back-office Assessment and Project Mgmt. Office Support
Agency Merger Assessment
Cost Allocation Assistance
Strategic Planning Assistance
Revenue Control Manager
Finance Project Management Office
Back-office SAP Implementation Support
Workforce Strategy Assessment

Special Purpose Entities:

Atlanta Housing Authority
Florida Healthy Kids (NFP)
University of Texas at San Antonio

Human Resources Assessment and Optimization
Vendor Selection Assistance
Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NEXt Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

Quality Control Review

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins, LLC has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A Copy of the report on external quality control review is provided on the following page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two year break period between external peer reviews. Wade Sansbury, Miller Edwards, Daniel Anderson, and Alison Wester have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 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. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

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

PBMares, LLP | 725 Jackson Street, Suite 200 | Fredericksburg, VA 22401 | P 540.371.3566 | 1.800.296.3710 | F 540.371.3598

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP

Audit Approach

Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City’s prior financial statements, budgets, request for proposal, past experience, and other information available:



Segment I: Planning and Interim Procedures



This segment includes:

- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City’s current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Updating our already in-depth knowledge of the City’s EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);



- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures



This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City’s approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City’s approval;
- Preparing and providing the City a PDF document and “camera ready” copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor’s report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City’s basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards “in relation to” the audited financial statements.
- An independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor’s report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).

- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.
 - Management's judgments and accounting estimates.
 - Financial statement disclosures.
 - Related accounting matters.
 - Significant difficulties encountered in performing the audit.
 - Audit adjustments.
 - Disagreements with management.
 - Representations from management.
 - Management consultation with other accountants.
 - Significant issues discussed with management.
 - Other information in documents containing audited financial statements.
 - Independence.

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement balance in accordance with U.S. Generally Accepted Auditing Standards. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible. Analytical procedures may augment substantive tests of details depending on our overall risk assessment of City accounts.

The elements of analytical procedures we plan to consider are as follows:

- 1) Identify the factors on which a given accounting result should depend;
- 2) Determine the approximate relationship between the accounting result and those underlying factors;
- 3) Predict what the current results should be if that relationship continued;

- 4) Compare the actual current result to the prediction;
- 5) Investigate and corroborate significant variances between the actual result and the prediction;
- 6) Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness;
- Reviewing accounts for items larger or smaller than expected when compared to budgets or forecasts;
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios;
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken to Gain and Document an Understanding of the City's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other

procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be taken in Determining Laws and Regulations to be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the City's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the City and its constitutional officers complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.
 - Testing of debt covenant compliance requirements.
 - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls, we ordinarily are not concerned with identifying individually significant items when tests of controls are performed using audit sampling.

Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc.

The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods:
 - **Random selection.** Regardless of the method of sampling used, statistical or nonstatistical, a random selection provides each item in the population an equal chance of being selected. Numerous random selection methods are discussed in the AICPA Sampling Guide, including stratified random sampling.
 - **Systematic sampling.** This method can be used with nonstatistical or statistical sampling to give every item in the population an equal chance of being selected if a random start is used. However, it may not produce an equal opportunity for all combinations of sampling units to be selected unless numerous random starts are made. The population is divided by the number of sample items to determine the sampling interval to use.
 - **Haphazard selection.** Under this method, nonstatistical sample items are selected in no specific pattern without bias for or against any items in the population. This could be done by selecting a sample of items from the paid invoices for the year if there were no bias for or against large ones. We may use this method provided care is taken to be sure no conscious bias is added to the selection process.

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect.

For substantive tests of details, we will, if practical, stratify any remaining population. Generally, the remaining population should be divided into at least two subgroups that are more similar in dollar amount. One useful approach to stratification is to base this division on the average amount of an item in the remaining population. All items above the average amount would be one subgroup, and all items below that amount would be the other subgroup.

For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Remote Audit Approach Available as Needed

Governmental organizations are choosing remote audits with increasing frequency, and Mauldin & Jenkins is very effective in working from a remote environment. The spring of 2020 brought an increasing demand for remote audits due to the spread of COVID-19 and the inability for work to be conducted on-site. However, even before the complexities brought on by the spread of COVID-19, many organizations opted for remote audits for a variety of reasons and our team of professionals has extensive experience in this area. It will be *the City's* preference whether to conduct the audit remotely, but should you desire this service delivery option, Mauldin & Jenkins is trained to conduct remote audits while maintaining all professional standards.

Remote audit engagements offer significant advantages over those that follow a more traditional format: faster results, less disruption, and reduced stress for governmental finance personnel. Current technology allows our clients and their audit teams to stay in regular communication, securely share information, and collaborate effectively. Our staff professionals have grown accustomed to being provided read-only access to client systems to run reports, view purchase orders, invoices, reconciliations, etc. As a result, work that used to require extended on-site time can be performed anywhere, easing the burden on the audit process for both the auditor and auditee.

Though audits can still require some on-site time, reconfiguring the City's audit engagement to maximize efficiency and to take advantage of technological tools can dramatically reduce the amount of time spent on-site. While the remote audit can generate far less disruption for the organization undergoing the audit, it does not necessarily reduce client contact very much – or even at all. As we leverage the technological tools at our disposal (Suralink, Zoom, LeapFile, Google Hangouts, etc.) we maintain consistent contact with our clients throughout the process and find that in many ways, communication between our teams and clients are as good, if not better, in the remote working environment than during traditional on-site engagements.

A successful audit experience requires careful planning, timely preparation and strong communication, regardless of where the work takes place. That is especially true for a remote engagement, so preparing for this type of audit sometimes helps organizations identify ways to improve their internal data management strategies – a welcome bonus! We are proud of the strong governmental practice we've built and it's upon that foundation that we can leverage these technological tools to conduct remote audits as the environment demands or the client chooses.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City, as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 90%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to the City by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a

multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from the City's annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with City officials to their satisfaction.

Assistance with GASB Pronouncements

GASB has issued over 60 pronouncements in the past 20 years, and continues to research various projects of interest to governmental units. Subjects of note include:

- Re-examination of the financial reporting model;
- Revenue and expense recognition;
- Footnote disclosures;
- Capital assets reporting;
- Contingencies and risk disclosures; and
- Investment fees reporting and disclosures.

Considering the number of recently issued or pending GASB pronouncements, we believe proactive training on the parts of auditors and auditees to be of great importance. As in the past with our governmental clients (via free CPE and general discussions), our priority is to communicate all significant information to our clients and offer special training sessions relative to these subjects.

Assistance with the GFOA Certificate Program

As noted earlier within our proposal, we have significant current experience with clients who annual receive the GFOA Certificate of Excellence in Financial Reporting. As such, we utilize our experience and knowledge of the program along with annually updated checklists to ensure that each report submitted to GFOA will receive the certificate. All of our clients, current and past, that have attempted to receive the certificate have been awarded the certificate from the GFOA. We will review your Annual Comprehensive Financial Report to ensure that it meets all applicable state and federal requirements as well as the GFOA certificate program. Any and all changes necessary to meet these requirements will be communicated prior to the reports finalization and release.

Executed Copies of Appendices

APPENDIX A

WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof in amounts in compliance with the requirements of this RFP.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement with City without the prior written permission of the City.
- D. Proposer warrants that all information provided by it in connection with this RFP is true and accurate.

Signature of Official: Wade P. Sansbury

Name (typed): Wade P. Sansbury

Title: Partner

Firm: Mauldin & Jenkins, LLC

Date: December 13, 2021

APPENDIX B

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES
SECTION 287.133, FLORIDA STATUTES**

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

1. This sworn statement is submitted to New Port Richey

By Wade P. Sansbury, Partner
[print individual's name and title]

For Mauldin & Jenkins, LLC
[print name of entity submitting sworn statement]

whose business address is

1401 Manatee Avenue West, Suite 1200

Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is 58-0692043

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or

- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]

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

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

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

APPENDIX C

NON-COLLUSION AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is Partner of Mauldin & Jenkins, LLC, the proposer that has submitted the attached proposal;
2. He / She is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
3. Such proposal is genuine and is not a collusive or sham proposal;
4. Neither said proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other proposer, firm or person to submit a collusive or sham proposal in connection with the agreement for which the attached proposal has been submitted or to refrain from qualifying in connection with such agreement, or has in any manner, directly or indirectly, sought by agreement of collusion or communication of conference with any other proposer, firm, or person to fix the price or prices, or of any other proposer, or to fix any overhead, profit or cost element of the RFP or the response of any other proposer, or to secure through any collusion, connivance, or unlawful agreement any advantage against New Port Richey, Florida, or any person interested in the qualified agreement; and
5. The response to the attached RFP is fair and proper and is not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Wade P. Sansbury

Signature (Blue ink only)

Wade P. Sansbury

Print Name

Partner

Title

December 13, 2021

Date

APPENDIX E

INDEPENDENCE AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is Partner of Mauldin & Jenkins, LLC,
the proposer that has submitted the attached proposal;

2. (a) Below is a list and description of any relationships, professional, financial or otherwise that proposer may have with the City, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years.

(b) Additionally, the proposer agrees and understands that proposer shall give the City written notice of any other relationships professional, financial or otherwise that proposer enters into with the City, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of this agreement.

(If paragraph 2(a) above does not apply, please indicate by stating, "not applicable" in the space below.)

not applicable

I have/have not (circle one) attached an additional page to this form explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in the RFP.

Wade P. Sansbury
Signature (Blue ink only)

Wade P. Sansbury
Print Name

Partner
Title

December 13, 2021
Date

APPENDIX D
FEE PROPOSAL FORM

The firm of Mauldin & Jenkins, LLC
Submits the following annual fees:

	FY 2020-2021	FY2021-2022	FY2022-2023
Financial Audit with Certificate of Achievement Submission	\$ <u>46,900</u>	\$ <u>47,800</u>	\$ <u>49,200</u>
Single Audit	\$ <u>4,500</u>	\$ <u>4,750</u>	\$ <u>5,000</u>
CRA Audit	\$ <u>5,500</u>	\$ <u>5,700</u>	\$ <u>5,900</u>
Hourly Rate	Please see the Rate Schedule on the following page.		
	\$ _____	\$ _____	\$ _____

NOTES

- Fees above must be rounded to the nearest ten (10) dollars.
- An hourly rate sheet for all staff levels must be attached to this Fee Proposal Form.

Rate Schedule for Staff Levels

	<u>Proposed Rates</u>
Partner	\$280.00
Manager	230.00
Senior Associate	180.00
Associate	150.00
Administrative	100.00

Additional Cost Related Information to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins’ policy to not charge for routine conversations that occur between the City and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

Note (2) – Free Periodic Continuing Education: We provide free continuing education classes to our clients. This could amount to approximately \$2,000 of annual savings for the City’ estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, comfort letters, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. This additional work will be billed separately and only if requested by the City and therefore consideration for such additional services will not be included in the annual audit costs charged to the City.

Note (4) – No Hidden Fees or Costs: Our pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimates indicated are based on our professional judgment and experience with similar governmental City. So long as there are no significant changes in the operations of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit Costs: Because the City does not always meet the Single Audit requirement, we will price this service separately. This way the City will only pay for this service if and when needed. The fees proposed in Appendix D are per major program.