



## Lake Park Town Commission, Florida

### Regular Commission Meeting

Commission Chamber, Town Hall, 535 Park Avenue, Lake Park, FL 33403

Wednesday April 3, 2024 at 6:30 P.M.

<b>Roger Michaud</b>	___	<b>Mayor</b>
<b>Kimberly Glas Castro</b>	___	<b>Vice Mayor</b>
<b>Michael Hensley</b>	___	<b>Commissioner-Elect</b>
<b>Mary Beth Taylor</b>	___	<b>Commissioner</b>
<b>Judith Thomas</b>	___	<b>Commissioner</b>
<b>John D'Agostino</b>	___	<b>Town Manager</b>
<b>Thomas J. Baird.</b>	___	<b>Town Attorney</b>
<b>Vivian Mendez, MMC</b>	___	<b>Town Clerk</b>

***PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate in the meeting should contract the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.***

#### **CALL TO ORDER/ROLL CALL**

#### **PLEDGE OF ALLEGIANCE**

#### **RESOLUTION ACCEPTING THE MUNICIPAL ELECTION RESULTS:**

1. Resolution 16-04-24 Accepting the Municipal Election Results

#### **SWEARING-IN CEREMONY:**

2. Swearing-In Ceremony

#### **SELECTION OF A VICE-MAYOR:**

3. Selecting a Vice-Mayor

**SPECIAL PRESENTATION/REPORT:**

4. 2024 National Arbor Day Proclamation

**PUBLIC COMMENT:**

*This time is provided for addressing items that do not appear on the Agenda. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember comments are limited to a TOTAL of three minutes.*

**TOWN ATTORNEY, TOWN MANAGER, COMMISSIONER COMMENTS:**

**CONSENT AGENDA:**

*All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which event the item will be removed from the general order of business and considered in its normal sequence on the agenda. Any person wishing to speak on an agenda item is asked to complete a public comment card located on either side of the Chambers and given to the Town Clerk. Cards must be submitted before the item is discussed.*

5. March 20, 2024 Regular Commission Meeting Minutes

**BOARD MEMBER NOMINATION:**

6. Board Membership Application to the Tree Board

**PUBLIC HEARING(S) - ORDINANCE ON FIRST READING:**

NONE

**PUBLIC HEARING(S) - ORDINANCE ON SECOND READING:**

**THIS ITEM HAS BEEN CONTINUED TO THE APRIL 17, 2024 REGULAR COMMISSION MEETING**

Ordinance 04-2024 Amending Article II, Division 2, by Creating a New Section Entitled Civility and Decorum.



AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING ARTICLE II, TOWN COMMISSION", DIVISION 2 "MEETINGS" TO PROVIDE FOR CREATION OF A NEW CODE SECTION 2-54 ENTITLED "CIVILITY AND DECORUM"; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION, AND PROVIDING FOR AN EFFECTIVE DATE.

**NEW BUSINESS:**

- [7.](#) Resolution 17-04-24 Approving the Agreement with Marcum LLP as the Town's Audit Service Firm

**REQUEST FOR FUTURE AGENDA ITEMS:**

**ADJOURNMENT:**

**FUTURE MEETING DATE:** Next Scheduled Regular Commission Meeting will be held on April 17, 2024.



## Town of Lake Park Town Commission

Item 1.

### Agenda Request Form

Meeting Date: April 3, 2024

Agenda Item No.

**Agenda Title: Resolution Accepting the Certified Results from the March 19, 2024 General Municipal Election**

- [ ] SPECIAL PRESENTATION/REPORTS [ ] CONSENT AGENDA  
[ ] BOARD APPOINTMENT [ ] OLD BUSINESS  
[ ] PUBLIC HEARING ORDINANCE ON \_\_\_\_ READING  
[ ] NEW BUSINESS  
[X] OTHER: Resolution

Approved by Town Manager John D'Agostino Digitally signed by John D'Agostino  
DN: cn=John D'Agostino, o=Town of Lake Park,  
ou=Town Manager,  
email=jdagostino@lakeparkflorida.gov, c=US  
Date: 2024.03.26 20:32:45 -0400 Date: \_\_\_\_\_

Vivian Mendez – Town Clerk

Name/Title

<b>Originating Department:</b>  Town Clerk	Costs: \$ 0.00 Funding Source: Acct. # [ ] Finance _____	<b>Attachments:</b> <ul style="list-style-type: none"><li>• Resolution</li><li>• Results from the Palm Beach County Supervisor of Elections</li></ul>
<b>Advertised:</b> Date: _____ Paper: _____ [X] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case <u>VM</u> <b>Please initial one.</b>

**Summary Explanation/Background:** The purpose of this Resolution is for the Commission to accept the election results from the March 19, 2024 General Municipal Election.

**Recommended Motion:** I move to approve Resolution

## RESOLUTION 16-04-24

### A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, ACCEPTING THE CERTIFIED RESULTS OF THE MUNICIPAL ELECTION HELD ON MARCH 19, 2024 FOR COMMISSIONER, AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, a Municipal Election for the office of Commissioner of the Town of Lake Park was held on Tuesday, March 19, 2024; and

**WHEREAS**, the duly appointed clerks, voting system technicians, inspectors, and deputies of the Town Election and Palm Beach County Canvassing Board have made their canvass of ballots as required by law; and

**WHEREAS**, the Town Commission has received the Election Board's report of the results from the Municipal Election.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION  
OF THE TOWN OF LAKE PARK, FLORIDA:**

**Section 1:** Upon canvass of the election returns as presented by the Election Board and as certified by the Town Clerk, the Town Commission hereby declares and accepts the Palm Beach County Supervisor of Election certification that a total of 621 electors voted and cast ballots in the Municipal Election held on March 19, 2024 as follows:

**Commission:**

Michael Hensley	284
Hollis Langer	52
Anne Lynch	82
Rafael Moscoso	203

The Commission hereby declares that the candidate Michael Hensley received the greatest number of votes in accordance with the provisions of the Town Charter, and are hereby declared elected to the Office of Commissioner of the Town of Lake Park.

**Section 2.** The foregoing tabulation of the votes cast is hereby accepted as the results of the Municipal Election.

**Section 3.** The Town Clerk is directed to send a certified copy of this Resolution to the Supervisor of Elections of Palm Beach County, and to post a copy for public notice and information at two prominent places within the Town, one of which shall be the entrance(s) of Town Hall.

**Section 4.** This Resolution shall take effect immediately upon adoption.



The Supervisor of Elections for Palm Beach County hereby certifies the following Municipality:

Town of Lake Park

★ Town Commissioner - Lake Park (Vote For 1)			
Participating Precincts Reporting: 4 / 4			
Choice		Percent	Votes
Michael J. Hensley	<div><div></div></div>	45.73%	284
Hollis Langer	<div><div></div></div>	8.37%	52
Anne Lynch	<div><div></div></div>	13.20%	82
Rafael Moscoso	<div><div></div></div>	32.69%	203
			621

Witness my hand and official seal at Palm Beach County, on April 1, 2024.

By: Wendy Sartory Link

Wendy Sartory Link

Supervisor of Elections Palm Beach County





**4502** Show Detailed View

Choice		Percent	Votes
Michael J. Hensley		48.99%	121
Hollis Langer		5.26%	13
Anne Lynch		10.93%	27
Rafael Moscoso		34.82%	86
			247

**4503** Show Detailed View

Choice		Percent	Votes
Michael J. Hensley		35.76%	59
Hollis Langer		13.94%	23
Anne Lynch		14.55%	24
Rafael Moscoso		35.76%	59
			165

**4504** Show Detailed View

Choice		Percent	Votes
Michael J. Hensley		50.00%	5
Hollis Langer		20.00%	2
Anne Lynch		20.00%	2
Rafael Moscoso		10.00%	1
			10

**4505** Show Detailed View

Choice		Percent	Votes
Michael J. Hensley		49.75%	99
Hollis Langer		7.04%	14
Anne Lynch		14.57%	29
Rafael Moscoso		28.64%	57
			199



## Town of Lake Park Town Commission

Item 2.

### Agenda Request Form

Meeting Date: April 3, 2024 Agenda Item No.

**Agenda Title: Swearing In Ceremony for Commissioner.**

- [ ] SPECIAL PRESENTATION/REPORTS [ ] CONSENT AGENDA  
[ ] BOARD APPOINTMENT [ ] OLD BUSINESS  
[ ] PUBLIC HEARING ORDINANCE ON \_\_\_\_ READING  
[ ] NEW BUSINESS  
[X] OTHER: Swearing-in-Ceremony

Approved by Town Manager \_\_\_\_\_ Date: \_\_\_\_\_

*Vivian Mendez – Town Clerk*

Name/Title

<b>Originating Department:</b>  Town Clerk	Costs: \$ 0.00 Funding Source: Acct. # [ ] Finance _____	<b>Attachments:</b> • Oaths of Office
<b>Advertised:</b> Date: _____ Paper: _____ [X] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone <u>VM</u> or Not applicable in this case <b>Please initial one.</b>

**Summary Explanation/Background:** The attached Oaths of Office will be administered to the Commissioner by Town Clerk Mendez.

**Recommended Motion:** No motion required.



## OATH OF OFFICE For Commissioner Town of Lake Park

I, \_\_\_\_\_, a citizen of the State of Florida and the United States of America, and a resident of the Town of Lake Park, Florida, having been elected to the Office of **Commissioner**, and being a recipient of public funds as such elected official, do hereby solemnly swear or affirm that I am entitled to hold Office under the Constitution; that I will faithfully perform all of the duties of the Office that I am about to enter; and that I will support the Constitution and Laws of the United States, of the State of Florida, and of the Town of Lake Park, Florida.

\_\_\_\_\_  
**Commissioner's Signature**

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

Sworn to, and subscribed before me, this \_\_\_ day of \_\_\_\_, 20\_\_, by \_\_\_\_\_, who is personally known to me and who has taken the oath (above).

\_\_\_\_\_  
**Vivian Mendez  
Notary Public, State of Florida  
Commission Number: HH087421  
My commission expires: February 24, 2025**





## Town of Lake Park Town Commission

Item 3.

### Agenda Request Form

Meeting Date: April 3, 2024 Agenda Item No.

**Agenda Title: Selection of a Vice-Mayor**

- |  |   |
|--|---|
| <input type="checkbox"/> CONSENT AGENDA            | <input type="checkbox"/> DISCUSSION/POSSIBLE ACTION                         |
| <input type="checkbox"/> PRESENTATION/PROCLAMATION | <input type="checkbox"/> RESOLUTION   |
| <input type="checkbox"/> PUBLIC HEARING            | <input type="checkbox"/> ORDINANCE ON ____ READING                          |
| <input type="checkbox"/> BID/RFP AWARD             | <input checked="" type="checkbox"/> <b>OTHER: Selection of a Vice-Mayor</b> |

Approved by Town Manager John D'Agostino Date: \_\_\_\_\_

Digitally signed by John D'Agostino  
DN: cn=John D'Agostino, o=Town of  
Lake Park, ou=Town Manager,  
email=jdagostino@lakeparkflorida.gov,  
c=US  
Date: 2024.03.26 20:37:34 -04'00'

*Vivian Mendez – Town Clerk*

Name/Title

<b>Originating Department:</b>  Town Clerk	Costs: \$ 0.00 Funding Source: Acct. # [ ] Finance _____	<b>Attachments:</b> Town Code Article IX. Duties of Certain Town Officers. Ballot
<b>Advertised:</b> Date: _____ Paper: _____ [X] Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case <u>V.M.</u> <b>Please initial one.</b>

**Summary Explanation/Background:** The Lake Park Town Code states under **Article IX Duties of Certain Town Officers** in Section 1 – Duties of Certain Officers that “the Commission shall elect a vice-mayor who shall be Chairman pro tem, at their first organization meeting after each election ...”

The purpose of this agenda item is to comply with the Town Code’s provision that requires that the Commission select a Vice-Mayor.

**Recommended Motion:** I nominate \_\_\_\_\_ as Vice-Mayor.

The Mayor is to be the permanent chairman of the Town Commission and the Commissioners shall elect a vice-mayor who shall be Chairman pro tem, at their first organizational meeting after each election and who will preside and act as Mayor in the absence or disability of the Mayor. The Mayor shall sign all checks, deeds, negotiable notes and bonds, evidences of indebtedness or other instruments in writing to which the Town shall be a party when authorized to do so by the Town Commission, and he shall be ex officio a[sic] Commissioner and shall have a voice and vote in the proceedings of the Commission.

**Editor's note**— Portions of this section were deleted as necessary to reflect the fact that the mayor-commission plan was not implemented; see editor's note to article III heading. In addition, certain grammatical changes were made, at the request of the town attorney, for purposes of clarity.



## Town of Lake Park Town Commission

### Agenda Request Form

**Meeting Date:** April 3, 2024

**Originating Department:** Special Events

**Agenda Title:** 2024 National Arbor Day Proclamation

**Approved by Town Manager:** Bambi McKibbon-Turner

Digitally signed by Bambi McKibbon-Turner  
 DN: cn=Bambi McKibbon-Turner, o=Town of Lake Park,  
 ou=Assistant Town Manager/Human Resources Director,  
 email=btturner@lakeparkflorida.gov, c=US  
 Date: 2024.03.28 10:46:10 -04'00'

**Cost of Item:** \$350.00 **Funding Source:** Operating Supplies

**Account Number:** 406-52000 **Finance Signature:** Barbara A. Gould

Digitally signed by Barbara A. Gould  
 DN: cn=Barbara A. Gould, o=Town of Lake Park, ou=Finance Dept,  
 email=bgould@lakeparkflorida.gov, c=US  
 Date: 2024.03.28 10:42:14 -04'00'

**Advertised:**  
**Date:** \_\_\_\_\_ **Newspaper:** \_\_\_\_\_

**Attachments:** 2024 National Arbor Day Proclamation  
2024 Arbor Day Ceremony Flyer

**Please initial one:**  
☒ X Yes I have notified everyone  
☐ Not applicable in this case

#### Summary Explanation/Background:

Each year, the Town of Lake Park celebrates National Arbor Day by inviting children from local schools to participate in an annual Arbor Day Ceremony with poems, songs and drawings honoring trees. This year, the National Arbor Day observance will take place in Lottie Mae Park at 10:00 am on Friday, April 26. The event will feature performances from local students and the planting of a new Florida native species tree by the Town's Public Works Department. The anticipated \$350.00 budget amount will cover a new tree and refreshments for event attendees.

**Recommended Motion:** I move to proclaim April 26, 2024 as National Arbor Day.

**PROCLAMATION  
IN HONOR OF NATIONAL ARBOR DAY**

**WHEREAS;** in 1871 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees and this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and

**WHEREAS;** Arbor Day is now observed throughout the nation and the world. Trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife, and

**WHEREAS;** trees are a renewable resource which provides the materials necessary to produce paper, construct our homes, fuel our fires and manufacture countless other wood products, and

**WHEREAS;** trees increase property values, enhance the economic vitality of business areas and improve the overall aesthetic appeal of our community, and

**WHEREAS;** trees, wherever they are planted, are a source of joy and spiritual renewal, and

**WHEREAS;** efforts to protect our trees and woodlands by planting trees to promote the well-being of this and future generations should be supported by all persons,

**NOW, THEREFORE;** on behalf of the Commission of the Town of Lake Park, I, Roger Michaud, Mayor of the Town of Lake Park, Florida do hereby recognize April 26, 2024 as National Arbor Day.

**IN WITNESS WHEREOF,** *I have hereto set my hand and caused the official Seal of the Town of Lake Park, Florida to be affixed this 3<sup>rd</sup> day of April, 2024.*

BY:

ATTEST:

\_\_\_\_\_  
*Mayor Roger Michaud*

\_\_\_\_\_  
*Vivian Mendez, Town Clerk*



## Town of Lake Park Town Commission

### Agenda Request Form

**Meeting Date:**      **April 3, 2024**

**Agenda Item No.**

**Agenda Title: March 20, 2024 Regular Commission Meeting Minutes.**

- |   |  |
|---|--|
| <input type="checkbox"/> SPECIAL PRESENTATION/REPORTS<br><input type="checkbox"/> BOARD APPOINTMENT<br><input type="checkbox"/> PUBLIC HEARING ORDINANCE ON _____ READING<br><input type="checkbox"/> NEW BUSINESS<br><input type="checkbox"/> OTHER: _____ | <input checked="" type="checkbox"/> <b>CONSENT AGENDA</b><br><input type="checkbox"/> OLD BUSINESS |
|---|--|

John

**Approved by Town Manager** D'Agostino

Digitally signed by John D'Agostino  
 DN: cn=John D'Agostino, o=Town  
 of Lake Park, ou=Town Manager,  
 email=jdagostino@lakeparkflorida.  
 gov, c=US  
 Date: 2024.03.26 19:17:11 -04'00'

**Date:** \_\_\_\_\_

*Laura Weidgans, Deputy Town Clerk*

**Name/Title**

<b>Originating Department:</b>  <p style="text-align: center;"><b>Town Clerk</b></p>	<b>Costs: \$ 0.00</b>  <b>Funding Source:</b>  <b>Acct. #</b>  <input type="checkbox"/> Finance _____	<b>Attachments:</b>  <b>Minutes</b> <b>Exhibits A &amp; B</b> <b>Comment Cards</b>
<b>Advertised:</b> Date: _____ Paper: _____ <input checked="" type="checkbox"/> <b>Not Required</b>	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case LW.  <b>Please initial one.</b>

**Recommended Motion:** I move to approve the March 20, 2024 Regular Commission Meeting Minutes.



## Lake Park Town Commission, Florida

### Regular Commission Meeting

Commission Chamber, Town Hall, 535 Park Avenue, Lake Park, FL 33403

Wednesday March 20, 2024 at 6:30 pm

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<b>Roger Michaud</b>	—	<b>Mayor</b>
<b>Kimberly Glas Castro</b>	—	<b>Vice Mayor</b>
<b>Vacant</b>	—	<b>Commissioner</b>
<b>Mary Beth Taylor</b>	—	<b>Commissioner</b>
<b>Judith Thomas</b>	—	<b>Commissioner</b>
<b>John D'Agostino</b>	—	<b>Town Manager</b>
<b>Brett Lashley</b>	—	<b>Town Attorney</b>
<b>Vivian Mendez, MMC</b>	—	<b>Town Clerk</b>

***PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate in the meeting should contract the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.***

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#### CALL TO ORDER/ROLL CALL

6:30 P.M.

PRESENT

Mayor Roger Michaud

Vice-Mayor Kimberly Glas-Castro

Commissioner Mary-Beth Taylor

Commissioner Judith Thomas

#### PLEDGE OF ALLEGIANCE

Mr. John Linden

**SPECIAL PRESENTATION/REPORT: NONE**

**PUBLIC COMMENT:**

*This time is provided for addressing items that do not appear on the Agenda. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember comments are limited to a TOTAL of three minutes.*

James Sullivan- 348 Flagler Boulevard spoke about residents having 2<sup>nd</sup> houses on lots creating a parking issue.

**TOWN ATTORNEY, TOWN MANAGER, COMMISSIONER COMMENTS:**

Attorney Brett Lashley had no comments.

Town Manager D'Agostino provided his comments via Exhibit "A".

Commissioner Thomas thanked staff for their efforts with the shopping cart issue that the Town has with the two large big box stores. She congratulated Commissioner-Elect Michael Hensley.

Commissioner Taylor had no comments.

Vice-Mayor Glas-Castro reminded everyone of the bike tour on Saturday, March 23, which will begin at Town Hall.

Mayor Michaud congratulated Commissioner-Elect Michael Hensley. He thanked all the candidates that ran for the position. He stated that the Great American Clean-up will take place in early May.

**CONSENT AGENDA:**

*All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which event the item will be removed from the general order of business and considered in its normal sequence on the agenda. Any person wishing to speak on an agenda item is asked to complete a public comment card located on either side of the Chambers and given to the Town Clerk. Cards must be submitted before the item is discussed.*

Motion made to approve the Consent Agenda by Commissioner Taylor, Seconded by Commissioner Thomas.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas.

1. February 27, 2024 Special Call Commission Meeting Minutes
2. March 6, 2024 Regular Commission Meeting Minutes
3. Request for authorization for the Town Manager to encumber and expend budgeted streets and roads funding and accept a proposal from The Paving Lady to complete the 2024 sidewalk repairs.
4. Resolution 15-03-24 Authorizing the Mayor to execute an agreement between the Town of Lake Park and Foster Marine Contractors, Inc. for the stormwater construction work associated with the Southern Outfall Pipe Replacement Project.

#### **BOARD MEMBER NOMINATION:**

5. Nomination of Jon Buechele to the Planning & Zoning Board  
Nomination made by Commissioner Taylor to appoint Jon Buechele to the Planning & Zoning Board as a regular member, Seconded by Commissioner Thomas.  
Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas

#### **PUBLIC HEARING(S) - ORDINANCE ON FIRST READING:**

6. Ordinance 04-2024 Amending Article II, Division 2, by Creating a New Section Entitled Civility and Decorum.

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING ARTICLE II, TOWN COMMISSION", DIVISION 2 "MEETINGS" TO PROVIDE FOR CREATION OF A NEW CODE SECTION 2-54 ENTITLED "CIVILITY AND DECORUM"; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION, AND PROVIDING FOR AN EFFECTIVE DATE.

Town Manager D'Agostino explained the item (see Exhibit "B"). Commissioner Taylor expressed her concerns with the Ordinance and how she was treated in the past during meetings. She raised concerns over the public not being able to have their voices heard. Town Manager D'Agostino explained the process by which the public could have an



issue placed on an agenda so that there could be discussion and debate as opposed to public comment which does not allow for debate. Vice-Mayor Glas-Castro agreed that the civility code should apply to staff and Commission members as well as the public. Commissioner Thomas feels that it is the Mayor's place to determine what may be rude, but does not want to be restrictive of free speech. Mayor Michaud stated that there are times when intervention is necessary in order to stay on topic. He stated that in no way would this ordinance prevent someone from speaking.

Ralph Moscoso- 429 Greenbriar Drive expressed concern regarding the Ordinance. He feels that the public should be able to express themselves and believes that this Ordinance is tyranny.

John Linden- 568 N. Redwood Drive expressed concern regarding the Ordinance. He feels that the Ordinance is a violation of the first amendment. He would like the Town to use existing guidelines instead of this Ordinance.

Vice-Mayor Glas-Castro requested that at second reading, staff provide a list of other municipalities that have a civility clause as she feels this is standard for most towns.

Town Manager D'Agostino stated that the Ordinance is not designed to prevent public comment of any kind. He stated that the Ordinance is related to conduct.

Melissa Susich- 729 Greenbriar Drive stated that she does not want the Town to take away their voices.

Branden- 729 Greenbriar stated he does not want to feel attacked when making public comments and feels that the Ordinance would throttle down opinions and comments.

James Sullivan- 348 Flagler Boulevard spoke about a previous meeting where it got unruly and he did not like it.

Motion made to approve Ordinance 04-2024 on first reading by Vice-Mayor Glas-Castro with some consideration for some amendments that the guidelines for decorum also be applicable to the Commission and advisory board members. Seconded by Commissioner Thomas.

Town Manager D'Agostino suggested adding a clause to make it clear that the Ordinance would not prevent anyone from speaking. Commissioner Thomas requested for staff to clarify certain aspects of the Ordinance that are vague such as "threatening Behavior". She feels that people are entitled to their feelings as long as they do not

threaten others. She would also like to see a clarification of the word “debate”. Mayor Michaud reiterated that these are only standards and not meant to prevent anyone from speaking.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas. Attorney Lashley read the Ordinance by title only.

**PUBLIC HEARING(S) - ORDINANCE ON SECOND READING: NONE**

**REQUEST FOR FUTURE AGENDA ITEMS: NONE**

**ADJOURNMENT:**

7:42 P.M.

Motion made to adjourn by Commissioner Thomas, Seconded by Vice-Mayor Glas-Castro.

Voting Yea: Mayor Michaud, Vice-Mayor Glas-Castro, Commissioner Taylor, Commissioner Thomas.

**FUTURE MEETING DATE:** Next Scheduled Regular Commission Meeting will be held on April 3, 2024.

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Mayor Roger D. Michaud

Town Seal

---

Vivian Mendez, Town Clerk

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Laura Weidgans, Deputy Town Clerk

Approved on this \_\_\_\_\_ of \_\_\_\_\_, 2024



## TOWN MANAGER COMMENTS

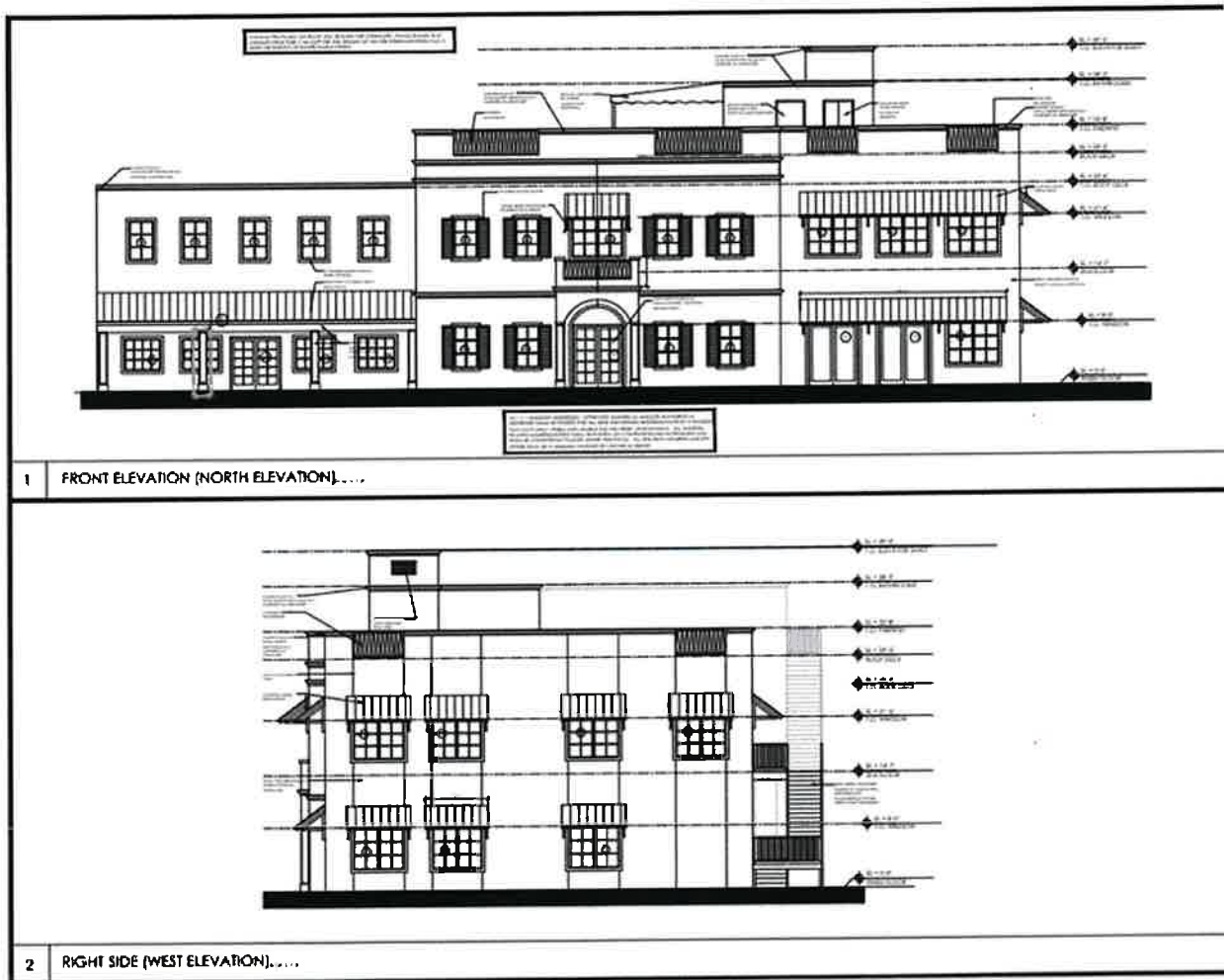
Item 5.

### TOWN COMMISSION MEETING Wednesday, March 20, 2024

## Exhibit A

#### COMMUNITY DEVELOPMENT

**754 Park Avenue:** The permit submittal for the exterior improvements to the building and the site was submitted on March 17. The review initiated on March 18 and the first round of comments will be issued by next week. Here is a glimpse of their revised elevations that still meet the general intent of their initial approval, and have been improved as well:



**Shopping Carts:** Code Compliance has been monitoring and enforcing shopping carts throughout the Town for months. While this still continues to be an issue at some properties and for some retailers, all stores are cooperating. The Code Officers reported that Publix, Aldi, PetSmart and Lowes are in full compliance. While we may see the occasional cart, they are working with Code to eliminate them if they resurface throughout the Town. Walmart and Target have the largest number of customers who bring their carts offsite, with Walmart being

the largest. Both stores are working closely with Code Compliance and have developed a compliance plan with short-term and long-term strategies. While their carts have lessened in the community, this is still a work in progress. They are now scheduled for a Special Magistrate Hearing in May. In the interim, we are working with them on finalizing their compliance plans and Code will continue to monitor.

**Live Local Act Ordinance & Kelsey on Park Site Plan Submittal:** The applicant for the Kelsey on Park site plan application proposing a mixed-use development on the southeast corner of Park Avenue/10<sup>th</sup> Street resubmitted their application eliminating their request to utilize the Live Local Act, but rather proposing to adhere to our current land development regulations. This application is currently under review and the first round of comments will be ready next week. As it relates to staff's separate Live Local Act initiative and Ordinance changes, we are still working through these amendments and have participated in recent webinars held by the County and by the Florida Housing Coalition. We anticipate draft Ordinance will be ready in June for presentation to the Town Commission with final approvals in August, ahead of our September deadline. We need to make sure that all of the necessary components are included and since we no longer have a pending application that is waiting on the development of these regulation to move forward, we are taking the extra time to make sure the proposed regulations are accurate, effective and implementable.

There are recent Amendments to the Act which will need to be incorporated.

#### **Other Ordinances:**

- Seawall/Resiliency Standards – Review has been finalized and this Ordinance will be presented in April to the Town Commission;
- Florida Building Code 2023 – These amendments are already effective and need to be updated in our Code – This Ordinance is forthcoming in April to the Town Commission
- Mobile Food Vendors / Golf Carts, Parking and Commercial Vehicles / Parks & Public Facilities – These Ordinances are drafted and still in review and will likely be forthcoming to the Commission in May

**Code Overhaul Initiative:** All Departments met internally and a timeline has been created. The Clerk's Office is working on receiving updated quotes from Municode/Civic Plus for Phase 1 that will include legal review for State Statute conflicts and inconsistencies. Phase 2 will then include review and development of revised code chapters with the help of a group of consultants for which an RFP will be prepared. The overall timeline runs through the summer of 2026. More information is forthcoming.

**FDOT US-1 Medians:** This project has been ongoing by FDOT for a couple of years. The proposed landscape medians along US-1 were also previously presented to the Town Commission and FDOT conducted a public outreach meeting as well. Earl Stewart was also asked to opine on the landscape median adjacent to their property and did not have any further comments. Town Staff participated in an access management review meeting with FDOT on the US-1 medians project on March 7, 2024. At this meeting, the FDOT access management team expressed some traffic and safety concerns with some of the landscape medians proposed by FDOT's contracted design team. The FDOT design team is working on

modifications and a follow-up meeting is anticipated. Once the design is finalized presentation will be provided to the Town Commission.

Item 5.

## **HUMAN RESOURCES**

### **Job Openings:**

The following open positions are being advertised:

- Camp Counselor (4 positions open) – Hourly rate: \$15.43 to \$24.69
- Groundskeeper – Hourly rate: \$16.51 to \$26.42
- Library Assistant/Children's -- Hourly rate: \$15.43 to \$24.69
- Maintenance Worker -- Hourly rate: \$18.91 to \$30.25
- Community Development Technician – Hourly rate: \$18.91 to \$30.25
- Sanitation Truck Operator I -- Hourly rate: \$18.91 to \$30.25
- Sanitation Truck Operator II -- Hourly rate: \$21.65 to \$34.63
- Dock Attendant – Hourly rate: \$18.91 to \$30.25
- Operations Manager – Salary range: \$59,014.54 to \$94,423.27 per year
- Senior Accountant – Salary range: \$59,014.54 to \$94,423.27 per year
- Finance Director – Salary range: \$115,002.64 to \$184,004.23 per year

The deadline for receipt of applications for the Camp Counselor positions is May 10, 2024 because our summer camp program starts on June 10, 2024 and the Camp Counselors must complete their training prior to that date. All of the other positions are open until filled.

The following volunteers are needed for the Lake Park Public Library:

- Tutors for one-on-one English language learning
- Tutors for one-on-one basic computer and digital literacy
- Data entry
- Shelving
- Facilitator for English Exchange Group

To view the complete job posting for the above positions or volunteer opportunities or to download an employment or volunteer application, please visit the Town's official website at [www.lakeparkflorida.gov](http://www.lakeparkflorida.gov). For additional information please contact the Town's Human Resources Department at 561-881-3300 and choose Option 8.

## **LIBRARY**

- It was necessary for the Library to close this afternoon for the balance of the day due to a plumbing issue which has arisen. We are working with Seacoast Utility Authority to get this resolved as quickly as possible. But in the meantime, the opening of the Library tomorrow may be delayed until 11 a.m.

- This and every Saturday through **Saturday, April 13** (except March 30), the AARP Foundation Tax-Aide Program volunteers will be at the Library to provide free tax assistance. This program is open to anyone interested in receiving help to file their income taxes. The program starts at 10 a.m. on a first-come, first-served basis, it is best to get there early.
- The Library and The Friends of the Lake Park Public Library will hold a 50/50 Raffle at the March 29<sup>th</sup> Sunset Celebration. They will also attend the March 30<sup>th</sup> Easter Eggstravaganza and give out books to children.

## **SPECIAL EVENTS**

### **Tour De Lake Park**

Enjoy a fun ride with family and friends to learn about historic Lake Park on **Saturday, March 23** in honor of Florida Bicycle Month. Participants must be 12 years of age or older and are asked to meet at Town Hall at 1:30 pm with their bicycles, helmets and water bottles. The tour will begin at 2:00 p.m. with stops throughout the Town. For more information please contact Mayor Roger Michaud at 561-921-5253.

### **Sunset Celebration**

Sunset Celebration will be held on **Friday, March 29** from 6:00 p.m. – 9:00 p.m. at the Lake Park Harbor Marina. This month's event will feature live entertainment from PRATO Band! There will be a full bar, happy hour prices, and a variety of food and craft vendors. For more information, contact the Special Events Department at 561-840-0160.

### **Easter Eggstravaganza**

The Town of Lake Park will host its annual Easter Eggstravaganza on **Saturday, March 30** from 10:00 a.m. – 12:00 p.m. at Kelsey Park. There will be egg hunts for children 3-10 years old, free photos with the Easter Bunny, children's activities, music, raffle prizes, face painting and much more. For more information please contact the Special Events Department at 561-840-0160.

## **STREETSCAPING**

Park Avenue streetscaping improvements will begin on **Monday, March 25**. The project will include sidewalk repairs, landscaping modification and other beautification of each block of Park Avenue from 7<sup>th</sup> Street to 10<sup>th</sup> Street, beginning with the north side of Park Avenue and continuing on the south side. During the project, which is expected to last six to eight weeks, sidewalks will be closed one block at a time, and will be reopened once the upgrades to the block have been completed.

## **HARRY SEYMOUR KELSEY**

Item 5.

We would like to take this opportunity to acknowledge the birthday of Harry Seymour Kelsey, who founded Kelsey City, which of course is now the Town of Lake Park. Mr. Kelsey was born on March 26, 1879. In his honor, a Kelsey City Special Call Commission meeting was held on March 26, 1924 in which March 26 was declared a public holiday forever.

## **SPRING HOLIDAY**

Town Hall offices will be closed on **Friday, March 29, 2024** in observance of our Spring Holiday. There will be no change to the Sanitation Schedule for the holiday.



# Tour de Lake Park

**SATURDAY, MARCH 23, 2024**

Join us on a fun ride with family and friends to learn about historic Lake Park in honor of Florida Bicycle Month

Meet at Town Hall (535 Park Avenue) at **1:30 PM**

Pedals up at **2:00 PM**

Participants must be **12 years of age or older**

Bring your bike, helmet, and water bottle

*For more information, please contact  
Mayor Roger Michaud at 561-921-5253*





# SUNSET CELEBRATION

Item 5.

## FREE MUSIC CONCERT FEATURING



FOOD VENDORS \* CASH BAR \* ART & CRAFT VENDORS \* HAPPY HOUR  
FREE ADMISSION & PARKING \* NO OUTSIDE FOOD OR DRINKS

**FRIDAY, MARCH 29**  
**6:00 PM - 9:00 PM**  
**LAKE PARK HARBOR MARINA**  
**105 LAKE SHORE DRIVE**  
**LAKE PARK, FL 33403**

FOR MORE INFORMATION CALL 561-840-0160 OR  
EMAIL [SPECIALEVENTS@LAKEPARKFLORIDA.GOV](mailto:SPECIALEVENTS@LAKEPARKFLORIDA.GOV)







# **EASTER EGGSTRAVAGANZA**

**SATURDAY, MARCH 30**

**10:00 AM - 1:00 PM**

**KELSEY PARK**

**601 US HIGHWAY 1**

**LAKE PARK, FL 33403**

**ADMISSION AND PARKING ARE FREE**

**BRING YOUR EASTER BASKETS**

**EGG HUNTS FOR CHILDREN 3-10 YEARS OLD**

**FREE PHOTOS WITH THE EASTER BUNNY**

**MUSIC, GAMES, FACE PAINTING, RAFFLE PRIZES**

**FOR SPONSORSHIP, VENDOR & VOLUNTEER  
INFORMATION PLEASE CONTACT THE SPECIAL  
EVENTS DEPARTMENT AT 561-840-0160 OR EMAIL  
SPECIALEVENTS@LAKEPARKFLORIDA.GOV**



## Town of Lake Park Town Commission

### Agenda Request Form

**Meeting Date:** March 20, 2024

**Agenda Item No.**

**Agenda Title: Ordinance Establishing Civility and Decorum.**

☐ SPECIAL PRESENTATION/REPORTS    ☐ CONSENT AGENDA  
☐ BOARD APPOINTMENT    ☐ OLD BUSINESS  
☒ **PUBLIC HEARING ORDINANCE ON FIRST READING**  
☐ NEW BUSINESS  
☐ OTHER: \_\_\_\_\_

**Approved by Town Manager** John D'Agostino Digitally signed by John D'Agostino  
DN: cn=John D'Agostino, o=Town of Lake  
Park, ou=Town Manager,  
email=jdagostino@lakeparkflorida.gov,  
c=US  
Date: 2024.03.11 15:54:20 -0400 **Date:** \_\_\_\_\_

***Vivian Mendez, Town Clerk, MMC***  
 Title \_\_\_\_\_

<b>Originating Department:</b>  <div style="text-align: center;"><b>Town Clerk</b></div>	<b>Costs: \$ 0.00</b> <b>Funding Source:</b> <b>Acct. #</b> <input type="checkbox"/> Finance _____	<b>Attachments:</b> <b>Ordinance</b>
<b>Advertised:</b> Date: _____ Paper: _____ <input checked="" type="checkbox"/> <b>Not Required</b>	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case <u>VM</u> <b>Please initial one.</b>

**Summary Explanation/Background:**

Over the past few year's board members, staff and the Commission have been subjected to inappropriate and untrue remarks regarding their character in public meetings. As a result of this behavior, staff believe it is appropriate to adopt the following Ordinance providing rules governing the decorum to be observed by all person attending public meetings.

**Recommended Motion:** I move to adopt Ordinance \_\_\_\_\_ on first reading.





TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

Item 5.

MEETING DATE: 03/20/2024

**Cards must be submitted before the item is discussed!!**  
**\*\*\*Three (3) minute limitation on all comments**

Name: Gomer Sullivan  
Address: 248 Flagler Blvd

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

an expense

I would like to make comments on the following Non-Agenda Item(s):

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

MEETING DATE: 03/20/2024

**Cards must be submitted before the item is discussed!!**  
**\*\*\*Three (3) minute limitation on all comments**

Name: JAMES SULLIVAN  
Address: 348 FLAGLER BLVD

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

Ordinance for 1st reading 04-2024

I would like to make comments on the following Non-Agenda Item(s):

Ordinance 04-2024 w/ respect for the

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

Item 5.

MEETING DATE: 3/20/24

**Cards must be submitted before the item is discussed!!**

**\*\*\*Three (3) minute limitation on all comments**

Name: John Linden  
Address: 568 N. Redwood DR

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

Item #6 New

I would like to make comments on the following Non-Agenda Item(s):

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

MEETING DATE: 3-20-24

**Cards must be submitted before the item is discussed!!**

**\*\*\*Three (3) minute limitation on all comments**

Name: Rafael Moscoso  
Address: 429 Greenbriar Dr

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

ORD. 04-2024 NEW CASE 2-54

I would like to make comments on the following Non-Agenda Item(s):

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.





TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

Item 5.

MEETING DATE: 3/20/24

**Cards must be submitted before the item is discussed!!**

**\*\*\*Three (3) minute limitation on all comments**

Name: Melissa Sisich

Address: 729 Greenbriar Dr

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

#6

I would like to make comments on the following Non-Agenda Item(s):

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.



TOWN OF LAKE PARK  
PUBLIC COMMENT CARD

MEETING DATE: 3/20/24

**Cards must be submitted before the item is discussed!!**

**\*\*\*Three (3) minute limitation on all comments**

Name: Brandon

Address: 729 Greenbriar Dr

If you are interested in receiving Town information through Email, please provide your E-mail address: \_\_\_\_\_

I would like to make comments on the following Agenda Item:

6

I would like to make comments on the following Non-Agenda Item(s):

**Instructions:** Please complete this card, including your name and address; once the card has been completed, give it to the Town Clerk. The Mayor will call your name when it is time for you to speak. Comments are limited to three (3) minutes per individual.

## Agenda Request Form

**Agenda Title:**    **Nomination for Appointment to the Tree Board as a regular member.**

**Approved by Town Manager** John D'Agostino Digitally signed by John D'Agostino  
DN: cn=John D'Agostino, o=Town  
of Lake Park, ou=Town Manager,  
email=jdagostino@lakeparkflorida.gov, c=US  
Date: 2024.03.26 19:11:46 -04'00'

Name/Title

<b>Originating Department:</b>  <p style="text-align: center;">Town Clerk</p>	Costs: \$ <b>0.00</b>  Funding Source:  Acct. #  <input type="checkbox"/> Finance _____	<b>Attachments:</b>  <ul style="list-style-type: none"> <li>• Nomination by Mayor Michaud</li> <li>• Board Membership Application</li> </ul>
<b>Advertised:</b> Date: _____ Paper: _____ <b>[X] Not Required</b>	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone - <u>  <i>VM</i>  </u> or Not applicable in this case _____  <b>Please initial one.</b>

Mayor Roger Michaud nominated Tim Sullivan for appointment to the Tree Board as a regular members.

**Recommended Motion:** In order for the nomination to go forward, there must be a second to the nomination and a majority vote of the Commission for the nominee to be appointed to the Board.

**From:** [Roger Michaud](#)  
**To:** [Vivian Mendez](#)  
**Subject:** Re: Tree Board Member Application  
**Date:** Friday, March 15, 2024 8:55:35 PM

---

I will nominate him

Sent from my iPad

On Mar 15, 2024, at 3:57 PM, Vivian Mendez <[vmendez@lakeparkflorida.gov](mailto:vmendez@lakeparkflorida.gov)> wrote:

Good morning Mayor, Vice-Mayor and Members of the Commission,

The Clerk's Office has received a board member application from Mr. Tim Sullivan for the Tree Board. Please let me know if anyone will be nominating him so I can add it to the next meeting agenda.

If you have any questions regarding this application or the process please contact me.

Sincerely,

Vivian Mendez, MMC  
Town Clerk  
Town of Lake Park  
535 Park Avenue  
Lake Park, Florida 33403  
561-881-3311  
561-881-3314 (fax)  
[vmendez@lakeparkflorida.gov](mailto:vmendez@lakeparkflorida.gov)  
<image003.jpg>

\* Please note: Florida has a very broad public records law. Written communication regarding Town business are public records available to the public upon request. Your email communications are therefore subject to public disclosure. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity, instead contact this office by phone. Florida State Statute Section 668.6076.

<Tim Sullivan volunteer applicants letter.pdf>





Office of the  
Town Clerk

March 15, 2024

**Commission-appointed Board Volunteer List:**

On August 21, 2013 the Town Commission adopted Ordinance No. 10-2013 Board Nomination Process, which modified the self appointed process for filling vacancies on Commission-appointed boards.

In section 2-2112 (i) "Nomination for action on vacancies" states that the clerk shall prepare a list of volunteers, including members seeking reappointments. Below is the list of volunteers for Commission-appointed boards.

**New applicant:**

Tim Sullivan has applied for appointment to the Tree Board as a regular member. The Tree Board currently has one regular membership and two alternate positions available.

A nomination to fill a vacancy may be made by any member of the Commission. For a nominee to be appointed or reappointed there must be a second and majority vote of the Commission.

If you have any questions regarding the volunteer list please contact me.

535 Park Avenue  
Lake Park, FL 33403  
Phone: (561) 881-3311  
Fax: (561) 881-3314

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[www.lakeparkflorida.gov](http://www.lakeparkflorida.gov)



Your Name: Timothy M Sullivan

Please indicate the reason for your interest in your first and second choices:

I am a new resident who is interested in being involved with the town. More trees is a good thing for the town and I wish to help with such initiatives. I plan to be here for a long time and would like to help with the town's future.

Number of Meetings of the above boards you have attended in the past six months: All online

Your educational background: (High school, College, Graduate School or other training)

Associates Degree in Applied Science; Professional SCUBA diver

What is/was your profession or occupation: Executive Producer, Video marketing

How long: 5+ years

Please indicate employment experience that you feel relates to your desired service on an

advisory board or committee: Owned and operated a landscaping company for 10 years and planted hundreds of trees and cared for large landscapes

Please indicate other general experience or community involvement that you feel qualifies you to

serve on the boards you have chosen: I served on boards and leadership teams in various capacities through my adulthood. I am inclined to be a more collaborative person and like to hear and understand opposing opinions.

Feel free to attach additional sheets if necessary. Also, please attach your resume, if available.

Please return your completed form to the Office of the Town Clerk, 535 Park Avenue, Lake Park, Florida 33403.

**I HEREBY CERTIFY THAT THE STATEMENT AND ANSWERS PROVIDED ARE TRUE AND ACCURATE. I UNDERSTAND THAT ANY FALSE STATEMENTS MAY BE CAUSE FOR REMOVAL FROM A BOARD OR COMMITTEE, IF APPOINTED:**

Signature: \_\_\_\_\_



Date: 03/14/2024



## Town of Lake Park Town Commission

### Agenda Request Form

Meeting Date: April 3, 2024

Agenda Item No.

**Agenda Title: Award Auditing Services to Markum LLP**

- |                                     |   |                          |                |
|-------------------------------------|---|--------------------------|----------------|
| <input type="checkbox"/>            | SPECIAL /REPORTS                                    | <input type="checkbox"/> | CONSENT AGENDA |
| <input type="checkbox"/>            | BOARD APPOINTMENT                                   | <input type="checkbox"/> | OLD BUSINESS   |
| <input type="checkbox"/>            | PUBLIC HEARING ORDINANCE ON 1 <sup>st</sup> READING |                          |                |
| <input checked="" type="checkbox"/> | NEW BUSINESS  |                          |                |
| <input type="checkbox"/>            | OTHER: WORKSHOP _____                               |                          |                |

Approved by Town Manager John D'Agostino

Digitally signed by John D'Agostino  
DN: cn=John D'Agostino, o=Town of  
Lake Park, ou=Town Manager,  
email=jdagostino@lakeparkflorida.gov,  
c=US

Date: \_\_\_\_\_

John O. D'Agostino, Town Manager

Name/Title

<b>Originating Department:</b>  Town Manager	Costs:\$ 0 Funding Source: General Fund Acct. # <input type="checkbox"/> Finance _____	<b>Attachments:</b> <ul style="list-style-type: none"> <li>Several Attachments including RFP, Evaluation Committee Minutes, Rating Sheets, Notice of Award RFP and proposal from Markum LLP, Grau Associates, Nowlen, Holt Managing Partner</li> </ul>
<b>Advertised:</b> Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required JOD	All parties with interest in this agenda item are notified of the meeting date and time.	___Yes, I Notified everyone or ___Not applicable in this case <b>Please initial one.</b>

**Summary Explanation/Background:** The Town solicited proposals for Auditing Services under the Town of Lake Park's Procurement Ordinance. The selection committee received three bids from Grau Associates, Nowlen, Holt Managing Partner, and Markum LLP. After scoring each proposal, the Committee voted to recommend Markum LLP as the new auditing firm for the Town of Lake Park.

Markum LLP offered an electronic evaluation process that evaluates not only the new software (Tyler Software) but also provides an in-depth evaluation of the formula that makes up the numbers in the relational financial software database. Since we have embarked upon a new software program, this added feature or skill set offered by Markum was the basis upon which Markum was selected over Nowlen, Holt proposal.

**Recommended Motion:** Move to accept the evaluation Committee's recommendation and appoint Markum LLP as the most qualified and responsive firm as Auditors for the Town of Lake Park.

## RESOLUTION 17-04-24

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE THE ENGAGEMENT LETTER WITH MARCUM LLP FOR THE PROVISION OF EXTERNAL AUDITING SERVICES FOR THE TOWN OF LAKE PARK; AND, PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Lake Park, Florida (hereinafter “Town”) is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, the Town is empowered to enter into contractual arrangements with public agencies, private corporations or other persons; and

**WHEREAS**, the Town solicited proposals for the provision of external auditing services to the Town of Lake Park; and

**WHEREAS**, the Town complied with the requirements of its Code and Florida Statutes pertaining to the competitive solicitation of products and commodities; and

**WHEREAS**, the Town convened an external selection committee for the purpose of reviewing and scoring the proposals received in response to this solicitation; and

**WHEREAS**, based upon the findings of the external selection committee the Town Manager recommends the award of the contract to Marcum LLP for the provision of external auditing services to the Town of Lake Park.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AS FOLLOWS:**

**Section 1.** The whereas clauses are true and correct and are incorporated herein.

**Section 2.** The Town Commission hereby authorizes and directs the Mayor to execute the engagement letter with Marcum LLP for the provision of external auditing services to the Town of Lake Park.

**Section 3.** This Resolution shall become effective immediately upon execution.



## Minutes Evaluation Committee Meeting

Town of Lake Park, Florida

Request for Proposal 104-2024

External Auditing Services

Friday, March 8, 2024 10:00 A.M.

Town Hall Commission Chamber, Town Hall, 535 Park Avenue

The Evaluation Committee meeting for Request for Proposal 104-2024 – External Auditing Services was conducted on Friday, March 8, 2024 at 10:00 A.M. Present were Commissioner Mary Beth Taylor, Jeff Duvall, Director of Finance with Solid Waste Authority, and Daniela Russell, Chief Financial Officer with Seacoast Utility Authority, and Town Clerk Vivian Mendez.

Town Clerk Mendez called the meeting to order at 10:00 A.M. and each member of the Committee introduced themselves. Commissioner Taylor explained the purpose of the meeting was to evaluate the submittals for the External Auditing Services project.

The Evaluation Committee explained their evaluations of the submittals. See attached rating forms.

The Committee discussed the similarities in the rates per audit. They felt the base rate differed, causing the difference in overall rate. They felt that Marcum LLP proposal was more comprehensive, and they brought new ideas.

**Motion:** Daniela Russell moved to recommend Marcum LLP as the highest rated audit firm and suggested that the Town Manager negotiate with Marcum LLP to lower the overall rate; Jeff Duvall second the motion. The motion carried unanimously.

Commissioner Taylor thanked everyone for participating in the process.

### ADJOURNMENT:

The meeting adjourned at 10:37 A.M.

**Vivian**

**Mendez, MMC**

Digitally signed by Vivian Mendez, MMC  
DN: cn=Vivian Mendez, MMC, o=Town of  
Lake Park, ou=Town Clerk,  
email=vmendez@lakeparkflorida.gov,  
c=US  
Date: 2024.03.11 11:32:49 -04'00'

Town Clerk Vivian Mendez, MMC

Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

Date

Daniela Russell

CRITERIA	PERCENTAGE			
		Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Proposer's list of Personnel to be Assigned	30%	27	29	28
Proposers Experience in Governmental Accounting	30%	30	30	30
Proposers Top 3 References	30%	20	30	28
Audit Fee	10%	5	7	10
Total	100%	82	96	96

CHECK LIST	Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
	Yes	Yes	Yes
6.1 RFP Information Form	Yes	Yes	Yes
6.2 Certificate of Authority	Yes	Yes	Yes
6.3 Insurance Requirements	Yes	Yes	Yes
6.4 Proposer Background Information	Yes	Yes	Yes
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	Yes	Yes	Yes
6.6 Debarment and Suspension Certificate	Yes	Yes	Yes
6.7 Proposer (Vendor) Application	Yes	Yes	Yes
6.8 Business Tax Receipt	Missing	Yes	Yes
6.9 Conflict of Interest, if applicable	Yes	Yes	Yes
6.10 Complete Proposal with all required documentation and attachments	No	Yes	Yes

Comments:

All three Firms are highly competent and have extensive experience performing governmental audits

GRAU - Comments:

Grau's fee was hard to tell if they included the CRA audit - since it was not mentioned, nor was the fee for a single audit if needed. Nothing on Comfort letter or AFR ei

Grau did not present hourly fees for professional fees outside the scope of the audit or minor phone calls

Firm size comparable to NHM

They have a lot of 9/30 work but so does the other firms.

Grau had CTP on staff - this person has limited IT Professional training compared to Marcum staff

Grau has subcontracted with True Digital Security to work with the Team - I am not familiar with this company

MARCUM Comments:

Marcum has several references and also included one with CRA - City of Homestead

Marcum is a much larger firm - but the WPB office is smaller

Marcum is cutting edge with Robotic Processing

Marcum had a CISA certified Partner on Staff with a a Team

Marcum offered Free CPE - 8 hours

Marcum's proposal was the most comprehensive

Marcum's fee was detailed - breaking out the Town, CRA and if needed Single Audit

Marcum's hourly fees were detailed out, but were on the higher side

No mention of comfort letter included or AFR preparation

NHM Comments:

Firm is incumbent and has been performing the audit for many years

Team is highly competent with many years of experience

No CISA or IT Professional on Staff but they engage a CISA if they deem it necessary.

Fee did not specifically outline CRA, comfort Letter or AFR prep

Town Audit clearly the lowest on average \$10K per year lower than Marcum's Town Audit Fee alone.

Professional Service Fee are very competitive - highest Fee is \$185.

Single Audit Fee same as Marcum



Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

*Mary Beth Taylor*

Date

*March 8, 2024*

## CRITERIA

## PERCENTAGE

		Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Proposer's list of Personnel to be Assigned	30%	30	30	30
Proposers Experience in Governmental Accounting	30%	30	30	30
Proposers Top 3 References	30%	25	30	25
Audit Fee	10%	10	10	10
Total	100%	95	100	95
		<i>82</i>	<i>96</i>	

## CHECK LIST

	Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
	Yes	Yes	Yes
6.1 RFP Information Form	✓	✓	✓
6.2 Certificate of Authority	✓	✓	✓
6.3 Insurance Requirements	✓	✓	✓
6.4 Proposer Background Information	✓	✓	✓
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	✓	✓	✓
6.6 Debarment and Suspension Certificate	✓	✓	✓
6.7 Proposer (Vendor) Application	✓	✓	✓
6.8 Business Tax Receipt		✓	✓
6.9 Conflict of Interest, if applicable		✓	
6.10 Complete Proposal with all required documentation and attachments	✓	✓	✓

*195*

*183 3 yr.*  
*Choice*

*129*

Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

Jeffrey P. Dwaill  
Director, Finance SWA

Date

3/1/24

## CRITERIA

## PERCENTAGE

		Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Proposer's list of Personnel to be Assigned	30%	30%	30%	28%
Proposers Experience in Governmental Accounting	30% 4A?	28%	30%	30%
Proposers Top 3 References	30%	30%	30%	30%
Audit Fee	10%	5%	7%	10%
Total	100%	93%	97%	98%

## CHECK LIST

	Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
	Yes	Yes	Yes
6.1 RFP Information Form	Yes	Yes	Yes
6.2 Certificate of Authority	Yes	Yes	Yes
6.3 Insurance Requirements	Yes	Yes	Yes
6.4 Proposer Background Information	Yes	Yes	Yes
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	Yes	Yes	Yes
6.6 Debarment and Suspension Certificate	Yes	Yes	Yes
6.7 Proposer (Vendor) Application	Yes	-	Yes
6.8 Business Tax Receipt	Yes	Yes	Yes
6.9 Conflict of Interest, if applicable	Yes	Yes	Yes
6.10 Complete Proposal with all required documentation and attachments	Yes	Yes	Yes

Assume  
1 single audit each  
year

\$65,000

All-inclusive

\$47,750 + 7,500

\$48,750 + 8,500

\$49,750 + 9,500

4 per 2 single

4,250 5 Audit

4,500

\$38,500

\$41,500

single  
Audit

3 year Total \$195,000

\$184,500

\$129,000

**TOWN OF LAKE PARK*****LEGAL NOTICE***

NOTICE IS HEREBY GIVEN that the Town of Lake Park, Florida will be accepting sealed proposals for:

**EXTERNAL AUDITING SERVICES  
REQUEST FOR PROPOSALS  
104-2024**

The Town is soliciting Proposals from qualified and experienced independent Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the Town. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

Proposals for **EXTERNAL AUDITING SERVICES** will be received until 2:30 P.M. Eastern Time on February 20, 2024, digitally via [www.demandstar.com](http://www.demandstar.com).

Request for Proposal Documents

This Request for Proposals (RFP) is available digitally via [www.demandstar.com](http://www.demandstar.com) beginning January 29, 2024. If you have any questions regarding this bid, please call the Town Clerk's Office at (561) 881-3311.

RFP's will be opened and read aloud in the Town of Lake Park Commission Chamber at 2:30 P.M. on February 20, 2024. Award of RFP will be made at a Town Commission Meeting.

Any proposals received after the time and date specified above will not be considered.

The deadline by which any additional information/clarification must be requested is 1:00 P.M. Eastern Time February 12, 2024. Such requests must be submitted by email to the Town Clerk's Office. In the event that any portion of the RFP is modified based upon the additional information/clarifications asked for, the Town shall issue a formal written amendment to the original RFP.

Vivian Mendez, Town Clerk, MMC  
Town of Lake Park, Florida

Published on: January 28, 2024  
Palm Beach Post

## ***GENERAL CONDITIONS AND INSTRUCTIONS***

**ACCEPTANCE OR REJECTION OF RFP** The Town of Lake Park reserves the right at any time to modify, waive, or otherwise vary the terms and conditions of this RFP including, but not limited to, deadlines for submission, the submission requirements, and the Scope of Work. The Town further reserves the right to reject any or all submittals, or cancel or withdraw this RFP at any time. Selection is dependent upon the negotiation of a mutually acceptable Letter of Engagement with the Successful Proposer.

**ADDITIONAL INFORMATION** Each Proposer shall examine all parts of the RFP documents and shall judge all matters relating to the adequacy and accuracy of such documents. The Town of Lake Park shall not be responsible for oral interpretations given by any Town employee, representative, or others. No plea of ignorance by the Proposer of conditions that exist or that may hereafter exist as a result of failure or omission on the part of the Proposer to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements of the Letter of Engagement will be accepted as a basis for varying the requirements of the Town of Lake Park or the compensation to the Proposer. Any inquiries, suggestions, or requests concerning interpretation, clarification or additional information pertaining to this RFP must be submitted by 1:00 P.M. Eastern Time on February 12, 2024.

The RFP title and number, Proposer's name, name of Proposer's contact person, address, phone number, and facsimile number must be referenced on all such correspondence. Should any questions or responses require revisions to the specifications as originally published, such revisions shall be by formal amendment only.

The issuance of a formal written amendment is the only official method whereby interpretation, clarification, or addition information will be given. If any amendments are issued to this RFP, the Town will attempt to notify all prospective Proposers who have secured same; however, it shall be the responsibility of each Proposer, prior to submitting their RFP, to contact the Town of Lake Park to determine if an amendment was issued and make such amendment a part of their RFP.

**ASSIGNMENT** The Successful Proposer(s) shall not assign, transfer, convey, sublet or otherwise dispose of this Letter of Engagement, or of any or all of its right, title or interest therein, or his or its power to execute such Letter of Engagement to any person, company or corporation without prior express written consent of the Town.

**PROPOSER CERTIFICATION** Submission of a signed proposal is Proposer's certification that the Proposer will accept any awards made to him/her as a result of said submission on the terms contained therein.

**RFP TABULATIONS** Proposers desiring a copy of the RFP tabulation may request same by enclosing a self-addressed stamped envelope with their proposal.

**PROPOSAL WITHDRAWAL** No proposal can be withdrawn after it is filed unless the Proposer makes his/her request in writing to the Town Clerk prior to the time set for the opening of proposals, or unless the Town fails to accept it within ninety (90) days after the date fixed for opening proposals.

**PROPOSER RESPONSIBILITY** Before submitting the proposal, each Proposer shall make all investigations and examinations necessary to ascertain all conditions and requirements affecting the full performance of the Letter of Engagement, and to verify any representations made by the Town that the Proposer will rely upon. No pleas of ignorance of such conditions and requirements resulting from failure to make such investigations and examinations will relieve the Successful Proposer from his/her obligation to comply in every detail with all provisions and requirements of the Letter of Engagement.

**DEFAULT** Failure or refusal of a Proposer to execute a Letter of Engagement upon award, or withdrawal of a proposal before such award is made, may result in forfeiture of that portion of any RFP surety required equal to liquidated damages incurred by the Town. Where surety is not required, failure to execute a Letter of Engagement as described above may be grounds for removing the Proposer from the Proposer's list.

**DELIVERY** All service, materials, and/or equipment are purchased F.O.B. (Freight of Board) point of delivery in Lake Park. The Successful Proposer must prepay all transportation charges to designated point of delivery in Lake Park. Collect or Freight Due shipments will be refused.

**EXCEPTIONS TO SPECIFICATIONS** Proposers taking exception to any part or section of these specifications shall indicate such exceptions in their proposal. Failure to indicate any exceptions shall be interpreted as the Proposer's intent to fully comply with the specifications as written.

**EXPENSES INCURRED IN PREPARING PROPOSAL** The Town accepts no responsibility for any expenses incurred in the proposal's preparation and presentation; *such expenses are to be borne exclusively by the Proposer.*

**INSPECTION** All articles, materials, and supplies purchased are subject to inspection on arrival at destination. The Town of Lake Park reserves the right to return for full credit at the risk and expense of the Successful Proposer, all or part of the articles, materials, or supplies furnished contrary to specifications and instructions.

**INSURANCE** Prior to execution of the Letter of Engagement by the Town and commencement of work, the Proposer must obtain all insurance required under this paragraph and submit same to the Town for approval. All insurance shall be maintained until work has been completed and accepted by the Town.

A provision specifying that the vendor (contractor) shall maintain, or cause to be maintained, the following specified insurance coverage in the amounts set forth hereafter during the full period of the Letter of Engagement and any extensions thereof, which must include the following coverage and minimum limits of liability:

a. **WORKER'S COMPENSATION INSURANCE** for all employees of the CONTRACTOR for Statutory Limits in compliance with the applicable state and federal laws. Notwithstanding the number of employees or any other statutory provisions to the contrary, coverage shall extend to all employees of the CONTRACTOR and all subcontractors. **EMPLOYERS LIABILITY** limits are required to be not less than \$1,000,000.00 EEAC ACCIDENT; \$1,000,000.00 DISEASE-POLICY LIMIT; AND \$1,000,000.00 DISEASE-EACH EMPLOYEE.

b. **COMPREHENSIVE GENERAL LIABILITY** with the minimum limits of \$1,000,000.00, Per Occurrence, Premises and Operations, Independent contractors, Products and Completed Operations, Personal and Advertising Injury, XCU coverage, and a contractual Liability Endorsement. \$2 million aggregate.

c. **BUSINESS AUTO LIABILITY** with minimum limits of \$1,000,000.00, Per Occurrence or Combined Single Limit for Bodily Injury and Property Damage Liability. This insurance must be an "any-auto" policy including Hired and Non-Owned Auto Liability Coverage.

The Town shall be included as an Additional Named Insured under the General Liability and Automobile Liability policies and a Waiver of Subrogation against the Town of Lake Park shall be required on all Workers' Compensation policies. Current valid insurance policies meeting the requirements herein identified shall be maintained during the duration of the Letter of Engagement. A current Certificate of Insurance issued not more than thirty (30) calendar days prior to the submittal of the bid documents meeting these requirements shall be evidence of the required coverage. All Certificates of Insurance shall be kept on file with the Town, and approved by the Town prior to the commencement of any work activities. The Town may at its discretion, require the contractor to provide a complete certified copy of the insurance policy(s). If the Letter of Engagement includes the installation of machinery and/or equipment into an existing structure, the Comprehensive General Liability policy must include an endorsement covering same, including installation and transit.

The required insurance coverage shall be issued by an insurance company duly authorized and licensed to do business in the State of Florida with the following minimum qualifications in accordance with the latest edition of A.M. Best's Insurance Guide: Financial Stability: B+ to A+.

All required insurance shall preclude any underwriter's rights of recovery or subrogation against the Town with the express intention of the parties being that the required coverage's protect both parties as the primary insurance for any and all losses covered by the above described insurance.

Violation of the terms of such insurance requirements shall constitute a material breach of the Letter of Engagement by the contractor and the Town, at its sole discretion, may cancel the Letter of Engagement and all rights, title, and interest of the contractor shall thereupon cease and terminate.

Professional Liability Insurance with minimum limits of \$1,000,000.00 per occurrence shall also be required.

Proposers shall include all sub-proposers as insured under its policies or shall furnish separate certificates and endorsements for each sub-proposer. All coverage for sub-proposers shall be subject to all of the requirements stated herein.

Cancellation clauses for each policy should read as follows: Should any of the above described policies be modified or canceled before the expiration date thereof, the issuing company shall mail advance written notice to the Certificate Holder named herein thirty (30) days prior to the date of such cancellation

**LATE RFP REJECTION** The Town of Lake Park is not responsible for the delivery of any proposal. All proposals received by the Town Clerk after the time stated in the RFP and will not be considered for award.

**LAWS AND REGULATIONS** It shall be understood and agreed that any and all services, materials and equipment shall comply fully with all local, State and Federal laws and regulations.

**LICENSES AND REGISTRATIONS** The Proposer shall be responsible for obtaining and maintaining any licenses required pursuant to the laws of Palm Beach County, the Town of Lake Park, or the State of Florida. Every vendor submitting a proposal must include a copy of its occupational license or a written statement on company letterhead indicating the reason no license exists. Lake Park, Florida-based businesses are required to obtain a Lake Park Business Tax Receipt to conduct business within the Town. Vendors residing or based in another State or municipality, but maintaining a physical business facility or representative in Lake Park, may also be required to obtain such Business Tax Receipt from their own local government entity and from the Town of Lake Park. For information specific to Lake Park Business Tax Receipts please call the Lake Park Community Development Department at (561) 881-3318.

**PUBLIC ENTITY CRIMES** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal.

**PERMITS** The Proposer shall obtain all required occupational licenses.

**RELATION OF TOWN** It is the intent of the parties hereto that the Successful Proposer shall be legally considered as an independent contractor and that neither he/she nor his/her employees shall, under any circumstances, be considered servants or agents of the Town, and that the Town shall be at no time legally responsible for any negligence on the part of said Successful Proposer, his/her servants or agents, resulting in either bodily or personal injury or property damage to any individual, firm, or corporation.

**TAXES** The Town of Lake Park is exempt from Federal Excise and State of Florida Sales Tax. State Sales Tax and Use Exemption Certificate Number is 85-8012740118C-3.

Do you desire future solicitations? ☐ Yes ☐ No

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_



## 1.0. INTRODUCTION TO REQUEST FOR PROPOSALS

### 1.1. Invitation

Thank you for your interest in this Request for Proposal (“RFP”) process. The Town of Lake Park (“Town”), through its Town Clerk invites responses (“Proposals”) which offer to provide the services described in greater detail in Section 2.0: Specifications / Scope of Work.

### 1.2. Term of Letter of Engagement

The respondent(s) (“Proposers”) selected to provide the services requested herein (“Successful Proposer”) shall be required to execute a Letter of Engagement with the Town, which shall include, but not be limited to, the following terms:

A. The initial term of the Letter of Engagement shall be for three (3) years.

B. The Town shall have the option to extend the initial term of the Letter of Engagement for two (2) additional one (1) year periods, at its sole discretion and on the same terms and conditions. Successful Proposer will be given at least ninety (90) days prior written notice.

C. Extension of the term of the Letter of Engagement beyond the initial period is an option of the Town to be exercised in its sole discretion which does not confer any rights upon the Successful Proposer.

### 1.3. Business Objective

The Town, a municipal corporation of the State of Florida, is seeking the services of qualified and experienced proposer(s) (“Proposer(s)”), which may be an individual, firm, corporation, joint venture, partnership, or other legal entity, for the provision of external auditing services, on behalf of the Department of Finance.

### 1.4. Deadline for Request for Additional Information/Clarification

Any request for additional information or clarification must be submitted by email to [townclerk@lakeparkflorida.gov](mailto:townclerk@lakeparkflorida.gov) no later than 1:00 P.M. Eastern Time February 12, 2024. The request must contain the RFP number and title, Proposer’s name, name of Proposer’s contact person, address, phone number, and facsimile number.

### 1.5. Additional Information/Clarification

The Town will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to 6<sup>th</sup> Proposal submission deadline. Proposers should not rely on any representations, statements or explanations other than those made in this RFP or in any written addendum or addenda to this RFP. Where there appears to be conflict between the RFP and any addenda issued, the last addendum issued shall prevail.

### **1.6. Execution of the Letter of Engagement**

The Letter of Engagement will be negotiated and executed between the Successful Proposer (firm, joint venture, partnership or other legal entity) and the Town.

### **1.7. Unauthorized Work**

The Successful Proposer (also known as the “auditor”) shall not begin work until a Town Purchase Order and Letter of Engagement has been issued. The Purchase Order(s) and or the Letter of Engagement shall specify the price and period of time allotted for the completion of the work.

### **1.8. Instructions**

Careful attention must be given to all requested items contained in this RFP. Proposers must submit Proposals in accordance with the requirements of this RFP. Please read the entire solicitation before submitting a Proposal. Proposers shall make the necessary entry in all blanks provided for the responses.

This entire set of documents constitutes the RFP. The Proposer must submit these documents with all information necessary for the Town to properly analyze Proposer’s response in total and in the same order in which it was issued. Proposer’s notes, exceptions, and comments may be rendered on an attachment, provided the same format of this RFP text is followed. All Proposals shall be submitted in a sealed envelope with the Proposer’s name, RFP name, number, and opening date, clearly stated on the outside of the envelope.

Proposers must provide a response to each requirement of the RFP. Proposals should be prepared in a concise manner with an emphasis on completeness and clarity.

### **1.9. Changes / Alterations**

Proposer may change or withdraw a Proposal at any time prior to Proposal submission deadline; however, no oral modifications will be allowed.

### **1.10. Sub-Consultants**

A Sub-Consultant is an individual or firm contracted by the Proposer or Proposer’s firm to assist in the performance of services required under this RFP. A Sub-Consultant shall be paid through Proposer or Proposer’s firm and not paid directly by the Town. Sub-Consultants are allowed by the Town in the performance of the services delineated within this RFP. Proposer must clearly reflect in its Proposal any Sub-Consultants to be utilized in the performance of required services. The Town retains the right to accept or reject any Sub-Consultants proposed in the response of Successful Proposer or prior to the execution of the Letter of Engagement. Any and all liabilities regarding the use of a Sub-Consultant(s) shall be borne solely by the Successful Proposer and insurance for each Sub-Consultant must be maintained in good standing and approved by the Town throughout the duration of the Letter of Engagement. Neither Successful Proposer nor any of its Sub-Consultants are considered to be employees of the Town. Failure to list all Sub-Consultants and provide the required information may disqualify any proposed Sub-Consultants from performing work under this RFP.

Proposers shall include in its Proposal the requested Sub-Consultants information and include all relevant information required of the Proposer. In addition, within five (5) working days after the identification of the award to the Successful Proposer, the Successful Proposer shall provide a list confirming the Sub-Consultants that the Successful Proposer intends to utilize in the Letter of Engagement, if applicable. The list shall include, at a minimum, the name, location of the place of business for each Sub-Consultant, the services Sub-Consultants will provide relative to the Letter of Engagement, any applicable licenses, references, ownership, and other information required of Proposer.

#### **1.11. Discrepancies, Errors, and Omissions**

Any discrepancies, errors, or ambiguities in the RFP or addenda (if any) should be reported in writing to the Town Clerk's Office. Should it be necessary, a written addendum will be incorporated to the RFP. The Town will not be responsible for any oral instructions, clarifications, or other communications.

#### **1.12. Disqualification**

The Town reserves the right to disqualify Proposals before or after the submission date, upon evidence of collusion with intent to defraud or other illegal practices on the part of the Proposer.

#### **1.13. Acceptance or Rejection of Proposals**

The Town reserves the right to waive any immaterial defect or informality in any Proposals or to reject any or all Proposals in whole or in part, or to reissue a Request for Proposals.

#### **1.14. Proposal Receipt**

Sealed Proposals shall be accepted in accordance with the instructions detailed in the "Legal Notice" of this RFP. After that date and time, Proposals will no longer be accepted. The Proposer shall file all documents necessary to support its Proposal and shall include them with its Proposal. Proposers shall be responsible for the actual delivery of Proposals during the business hours of 8:30 A.M. to 5:00 P.M. Eastern Time to the exact address indicated on the "Legal Notice" and in the RFP. Proposals that are not received by the deadline established in the RFP shall **not** be accepted or considered by the Town.

#### **1.14. Capital Expenditures**

The Successful Proposer understands that any capital expenditures that the Successful Proposer makes, in order to perform the services required by the Town in this RFP, is a business risk which the Successful Proposer may include in its proposed price. The Town, however, is not and shall not pay or reimburse any capital expenditures or any other expenses incurred by any Proposer in anticipation either of a Letter of Engagement award or to maintain the approved status of the Successful Proposer if a Letter of Engagement is awarded.

**1.15. RFP Process Milestones.** The anticipated schedule for this RFP and subsequent Letter of Engagement is as follows. **All dates are tentative and subject to change.**

RFP Available for Distribution	January 29, 2024
Due Date for Questions	February 12, 2024
Proposal Submittal Deadline	February 20, 2024
Evaluation of Proposers by Evaluation Committee	February 20-29, 2024
Meeting of Evaluation Committee (will be advertised)	TBD
Auditor Presentations if necessary	TBD
Recommendation from Evaluation Committee to Town Commission & Town Commission Approval and authorization to execute Letter of Engagement	March 20, 2024

## 2.0. SPECIFICATIONS / SCOPE OF WORK

### 2.1 Background Information

The Town is soliciting Proposals from qualified and experienced independent Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the Town. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

The Town operates under a Town Commission/Town Manager form of municipal government and provides the following services as authorized by its Charter: Public Works (streets, urban beautification, trees), Community Development (economic development, planning-zoning, building inspections), Sanitation, Parks, culture-recreation, public improvements, general administrative services. The Town's estimated population is 8,314 (US Census 2012 estimate). The Town employs approximately 65 employees and administers a combined operating budget of \$19,601,945.

A copy of the Town's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended 9/30/2022, Management Letter and Town's responses for the fiscal year ended 9/30/2022, Single Audit Report for the fiscal year ended 9/30/2022 (if applicable) and the Town's approved budget for the fiscal year ending 9/30/2023 will be made available on-line at the Town's official website of [www.lakeparkflorida.gov](http://www.lakeparkflorida.gov).

### 2.2 Funds to be Audited

The Town uses the following fund types:

- Government Funds
  - General Fund
- Enterprise Funds
  - Marina Fund
  - Stormwater Utility Fund
  - Sanitation Fund

- Fiduciary Funds
  - Retired Police Officers' Pension Fund
- Capital Projects Funds
  - Capital project Fund
  - Special project Fund
- Account Group
  - General Fixed Assets Account Group
  - General Long-Term Debt Account Group
- Special Revenue Fund
  - Streets & Roads Fund
  - Debt Service Funds
  - General Obligation Bond Fund
  - Internal Service Funds
  - Insurance Fund

## **2.21 Fund to be audited independently**

- Community Redevelopment Tax Increment Fund

## **2.3 Performance Requirements / Scope of Work**

A. All audit services contemplated shall be performed in compliance within the requirements of:

- 1) Chapter 79-589 and any other applicable Florida Statutes
- 2) Regulations of the State of Florida Department of Financial Services
- 3) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of State grants and aids appropriations under Section 216.349 Florida Statutes).
- 4) Audits of State and Local Government Units, issued by the American Institute of Certified Public Accountants
- 5) OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget
- 6) United States Single Audit Act of 1984
- 7) United States Single Audit Act Amendments of 1996
- 8) State of Florida Single Audit Act
- 9) Generally Accepted Auditing Standards (GAAS)
- 10) Government Auditing Standards, issued by the Comptroller General of the United States
- 11) Government Accounting Standards Board (GASB)
- 12) Any other applicable Federal, State, local regulations or professional guidance not specifically listed above as well as any additional requirements, which may be adopted



by these organizations in the future.

B. The Town expects the auditor to express an opinion on the presentation of its general-purpose financial statements in conformity with applicable generally accepted accounting principles. The auditor shall also provide an opinion on the combined and individual fund statements. The auditor is not required to audit the supplementary information or the statistical sections contained in the ACFR.

C. The audit shall be an annual audit as defined in section 11.45 (1) (b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.

D. A Single Audit in accordance with the Federal and State Single Audit Acts and related professional guidance shall be conducted as required. The auditor shall provide the Town with any required letters and schedules related to this audit.

E. The audit shall also include a review of the financial report provided to the Department of Financial Services to assure consistency with the ACFR.

F. A final and complete opinion letter on the financial statements taken as a whole as well as any additional letters required by the United States or State of Florida Single Audit Act shall be delivered to the Town no later than March 1st following the end of the fiscal year under audit. These letters shall be included in the ACFR by the Town.

G. The auditor shall submit, no later than March 1st following the end of the fiscal year under audit, a full and complete management letter which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses. It is the Town's intent that after the audit for Fiscal Year 2023 all fieldwork related to the audit shall be completed by February 1st following the end of the fiscal year under audit.

H. The auditor shall provide the Town ten (10) original copies of the ACFR for both the Town and the CRA as well as an electronic version of each. The Town shall provide the report covers and sufficient letterhead for the transmittal letter.

I. The partner in charge of the audit and the audit manager or other CPA assigned to the audit agrees to communicate with the Town Manager or designee, or the Town Commission, as deemed necessary.

J. The auditor shall prepare and submit a draft of the ACFR to the Town of Lake Park, not later than February 15th and a final report by March 1st following the end of the fiscal year under audit, a report on the financial condition of the Town of Lake Park, or deterioration thereof, in accordance with the rules of the Auditor General. In addition, the auditor shall also:

a. Implement recommended improvements from prior year submission to Government Finance Association (GFOA) under the Certificate of Achievement program.

b. Shall review applications for annual Certificate of Achievement for Excellence in Financial Reporting.

K. Timeliness is critical in the performance of the audit. After the first year, the auditor should coordinate with the Finance Director and endeavor to accomplish the audit in a phased-in approach throughout the year in order to reduce the year-end workload on both the audit firm and Town staff. The Town will make necessary records available to the auditor throughout the year to assist in this regard. In addition, the Town will make end-of-year records available to the auditor on or before November 30th after the end of the fiscal year under audit.

L. The auditor shall report to the Town, at least weekly, the status of any potential audit adjustments so that the Town may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the Town no later than February 1st following the end of the fiscal year under audit.

M. The auditor shall also be responsible for performing certain limited procedures involving supplementary information required by the GASB as mandated by generally accepted auditing standards.

The auditors shall also observe the adequacy of the systems of internal control. If weaknesses are noted, appropriate recommendations shall be reviewed with the appropriate officials and included in a separate letter to the Town Commission.

N. The Town may issue one or more official statements for the sale of bonds during the term of the Letter of Engagement. The official statement will contain the general-purpose financial statements or an extraction from the ACFR. The auditor shall be required to issue, upon request, “comfort letters”, and other documents necessary to issue the bonds. Unless significant additional staff time is required of the auditor, fees for such requests made by the Town of Lake Park shall be included in the base fee submitted by Proposer.

O. The work papers shall be held locally for a period of five (5) years. Work papers shall be available for examination or duplication without charge to authorized Town personnel, representatives of Federal or State agencies upon request of that agency or the Town of Lake Park in accordance with Federal law, State law and other regulations, and to parties designated by the Federal government or by the Town as part of an audit quality review process.

The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

P. The auditors agree to notify the Town immediately if any regulatory or other government agency requests a review of the audit work papers concerning the Town or any other government client audited by the audit firm.

Q. The auditor agrees to notify the Town immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm’s staff or the firm itself.

R. The auditor must designate one (1) “key” member of the audit team. The Town shall reserve the right to approve any substitutions or changes in those staff designated as “key”.

S. The auditor shall provide the Town with a copy of each external quality control review (peer

review) conducted during the time period engaged by the Town. In the event that a firm has been formed so recently that no peer reviews have been undertaken, the Proposer shall so state in the Proposal. If available, the Proposer may submit peer reviews from any predecessor firms; however, a newly formed firm will not be eliminated from the proposal process simply because no peer reviews have been conducted in the new firm's name.

T. The firm must agree to use Town staff in preparation of supporting schedules, reconciliation's and document retrieval. Prior planning and explicit instruction are paramount for timely performance in this regard. The auditor shall provide the Town with a list of all schedules to be prepared by the Town. Finance Department staff will be available during the audit to provide information, documentation, and explanation to the auditors.

U. The Successful Proposer shall be required to provide additional services, not specifically addressed above, to other Town departments, agencies, boards, trusts, etc. who may, from time to time, require auditing services. Services may be contracted with such entity(ies) at time of need, and a separate contract executed for provision of said services.

#### **2.4 Information to be Provided to Successful Proposer by the Town**

The Town will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

1. General Ledger/Trial Balance printout as of September 30th and any other time periods requested by auditor.
2. Statements of Revenues, Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30th and any other time periods requested by auditor.
3. Various schedules and worksheets designed to assist and provide backup information to the auditor.
4. Confirmation letters.
5. Other information requested by the auditor and mutually agreed upon by the Finance Director.

#### **2.5 Fees for Services**

The Town shall negotiate with the Proposer a flat fee for the initial year of the Letter of Engagement. Fees for the option years shall be at the same terms and conditions of the initial year.

A progress payment not to exceed 50 percent of the total fee may be made upon the request of the Successful Proposer, upon completion of the audit fieldwork. An additional progress payment of 25 percent of the total fee may be made upon request of the Successful Proposer, upon submittal of the draft for review. Final payment shall be made upon receipt and acceptance of the final audit report by the Town Commission and upon request by Successful Proposer.

No advance payments shall be made at any time.

### **3.0. GENERAL TERMS AND CONDITIONS**

#### **3.1. Acceptance/Rejection**

The Town reserves the right to accept or reject any or all Proposals or to select the Proposer whose selection, in the opinion of the Town, will be in the best interest of and/or the most advantageous to the Town. The Town also reserves the right to reject the Proposal of any Proposer who has previously failed to properly perform under the terms and conditions of the Letter of Engagement, to deliver on time contracts of a similar nature, and who is not in a position to perform the requirements defined in this RFP.

Additionally, the Town reserves the right to reject any Proposal if an investigation reveals conflicting information with that which was submitted by Proposer. The Town further reserves the right to waive any irregularities and technicalities and may, at its discretion, withdraw and/or re-advertise the RFP.

#### **3.2. Town Not Liable for Delays**

It is further expressly agreed that in no event shall the Town be liable for, or responsible to, the Successful Proposer, any Sub-Consultant(s), or to any other person for, or on account of, any stoppages or delay in the work herein provided for by injunction or other legal or equitable proceedings or on account of any delay for any cause over which the Town has no control.

#### **3.3. Award of Letter of Engagement and Town's Rights**

The Proposals shall be evaluated by an Audit Committee ("Committee") appointed by the Town Commission, comprised of volunteer members of the Commission and qualified volunteers from neighboring municipalities, as deemed necessary, with the appropriate technical expertise and/or knowledge.

The Committee shall evaluate each Proposal based upon the evaluation criteria established herein (the "Evaluation Criteria"). A Proposer may receive the maximum number of available points or a portion of this score depending on the merits of its Proposal, as evaluated by the Committee.

The Committee shall rank the Proposals, and then shall submit its recommendation(s) of the most qualified proposers to the Town Manager for acceptance. The Town Manager shall then enter into negotiations with the highest ranked Proposer. If the Town and the highest ranked Proposer cannot negotiate a Letter of Engagement, the Town may terminate said negotiations and begin negotiations with the second, third ranked or other responsive and responsible Proposers. The Town Manager shall make the recommendation to the Town Commission to execute a Letter of Engagement with the Successful Proposer. No Proposer shall have any rights against the Town arising from such negotiations or termination thereof.

Proposer shall acquire no vested rights by virtue of its recommendation by the Audit Committee. No rights at all shall accrue to the benefit of the Successful Proposer until both parties execute the Letter of Engagement.

While the Town Commission may direct that the Town enter into a Letter of Engagement with a Proposer, said Letter of Engagement may be conditional on the subsequent submission of other documents within the time and in the manner specified in the Letter of Engagement.

Any Letter of Engagement executed pursuant to this RFP shall be governed by the laws of the State of Florida. Also, the Town may restrict the Successful Proposer from engaging in activities on behalf of the Town that will produce a direct or indirect financial gain for the firm, other than the agreed upon, compensation, without the Town's consent.

The final decision to award the Letter of Engagement shall be made by the Town Commission.

The Town shall prepare and present the Letter of Engagement for execution by the Successful Proposer.

The Town reserves the right to reject any or all Proposals, in whole or in part, and/or make award to more than one Proposer, whichever is deemed to be in the Town's best interests. The Town also reserves the right to waive any informalities, irregularities, and technicalities in procedure at its sole discretion.

### **3.5. Cost Incurred by Proposers**

All expenses involved with the preparation and submission of proposals to the Town, or any work performed in connection therewith shall be borne by the Proposer.

### **3.6. Legal Requirements**

This RFP is subject to all applicable Federal, State, County, and local laws, ordinances, rules and regulations that in any manner affect any and all of the services covered herein. Lack of knowledge by the Proposer shall in no way be cause for relief from responsibility.

### **3.7. Non-Appropriation of Funds**

In the event no funds or insufficient funds are appropriated and budgeted or funding is otherwise unavailable in any fiscal period for payments due under the Letter of Engagement, then the Town, upon written notice to the Proposer or his/her assignee of such occurrence, shall have the unqualified right to terminate the Letter of Engagement without any penalty or expense to the Town.

### **3.8. Business Tax Receipt Requirement**

Any Proposer with a business location in the Town, who submits Proposal under this RFP, shall meet the Town's Business Tax Receipt requirements. Proposers with a business location outside the Town of Lake Park shall meet their local Business Tax Receipt requirements. A copy of the Business Tax Receipt must be submitted with the Proposal; however, the Town may at its sole option and in its best interest allow the Proposer to supply the Business Tax Receipt to the Town during the evaluation period, but prior to award.

**Payment shall be made within 30 days after receipt of an invoice, after the delivery of the services/goods is accepted and approved.**

### **3.9. One Proposal**

Only one (1) Proposal from each individual, firm, partnership, corporation, or joint venture will be considered in response to this RFP.

### **3.10. Proposer Qualifications**

Proposers shall satisfy each of the following requirements cited below. Proposers who do not meet the minimum qualification requirements or who fail to provide supporting documentation will not be considered by the Town.

A. Auditor must maintain a permanent office in Palm Beach, Broward, or Miami/Dade County.

B. Auditor and audit firm must be licensed by the State of Florida, Department of Business and Professional Regulation, and Board of Accountancy to practice in the State of Florida.

C. A minimum of one (1) full-time CPA must be employed by the audit firm and assigned to the audit for the Town of Lake Park.

D. Auditor must have at least three (3) years of documented experience in governmental auditing, preferably municipal.

E. Proposer shall have no record of pending lawsuits or criminal activities involving moral turpitude and shall not have any conflicts of interest with the Town.

F. Neither Proposer nor any member, officer, or stockholder of Proposer shall be in arrears or in default of any debt or contract involving the Town, (as a party to a contract, or otherwise); or have failed to perform faithfully on any previous contract with the Town.

G. The Proposer must have adequate organization, facilities, equipment and personnel to ensure prompt and efficient services to the Town. The Town reserves the right before recommending any award to inspect the facilities, organization and financial condition of the Proposer, or to take any other actions necessary to determine the Proposer's ability to perform in accordance with the specifications, terms, and conditions of this RFP.

### **3.11. Public Entity Crimes**

A person or affiliate who has been placed on the convicted Proposer list following a conviction for a public entity crime may not submit a Proposal on a contract to provide any goods or services to a public entity, may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public works project, may not submit a Proposal on a lease of real property to a public entity, may not be awarded or perform work as a Proposer, supplier, Sub-Consultant, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

### **3.12. Review of Proposals for Responsiveness**

Each Proposal will be reviewed to determine if it is responsive to the submission requirements outlined in the RFP. A "responsive" Proposal is one which follows the requirements of the RFP, includes all documentation, is submitted in the format outlined in the RFP, is of timely submission, and has appropriate signatures as required on each document. Failure to comply with these requirements may deem a Proposal non-responsive. A responsible Proposer is one that has the capability in all respects to fully perform the requirements set forth in the Proposal, and that has



the integrity and reliability, which will assume good faith performance.

### **3.13. Sales Tax**

The Town is State sales tax exempt. Notwithstanding, Proposers should be aware of the fact that all materials and supplies which are purchased by the Proposer for the completion of the Letter of Engagement is subject to the Florida State sales tax in accordance with Section 212.08 Florida Statutes amended 1970 and all amendments thereto and shall be paid solely by the Successful Proposer.

### **3.14. Sub-Consultants of Work Shall Be Identified**

In its Proposal, the Proposer shall identify all Sub-Consultants that will be used in the performance of the proposed Letter of Engagement, their capabilities, experience, and a brief description of the work to be performed by the Sub-Consultant(s).

The Successful Proposer shall not, at any time during the term of the Letter of Engagement, subcontract any part of its operations or assign any portion or part of the Letter of Engagement to a Sub-Consultant(s) not mentioned in its Proposal without prior express written consent of the Town. Nothing contained in this RFP shall be construed as establishing any contractual relationship between any Sub-Consultant(s) and the Town.

The Successful Proposer shall be fully responsible to the Town for the acts and omissions of a Sub-Consultant(s) and their employees, as for acts and omissions of persons employed by Successful Proposer.

### **3.15. Employees are Responsibility of Successful Proposer**

All employees of the Successful Proposer shall be considered to be, at all times, the sole employees of the Successful Proposer under its sole direction and not an employee or agent of the Town. The Successful Proposer shall supply competent and capable employees. The Town may require the Successful Proposer to remove an employee the Town deems careless, incompetent, insubordinate, or otherwise objectionable and whose continued employment under this Letter of Engagement is not in the best interest of the Town. Each employee shall have and wear proper identification.

All the services required herein shall be performed by the Successful Proposer and all personnel engaged in performing the services shall be fully qualified to perform such services.

All personnel of the Successful Proposer must be covered by Worker's Compensation, unemployment compensation, and liability insurance, a copy of which is to be provided to the Town.

### **3.16. Use of Name**

The Town is not engaged in research for advertising, sales promotion, or other publicity purposes. No advertising, sales promotion, or other publicity materials containing information obtained from this Proposal are to be mentioned, or imply the name of the Town, without prior express written permission of the Town.

### **3.17. Collusion**

The Proposer, by submitting a Proposal, certifies that its Proposal is made without previous understanding, agreement or connection either with any person, firm, or corporation submitting a

Proposal for the same services, or with the Town's initiating Department. The Proposer certifies that its Proposal is fair, without control, collusion, fraud, or other illegal action. The Proposer further certifies that it is in compliance with the conflict of interest and Code of Ethics laws. The Town will investigate all situations where collusion may have occurred and the Town reserves the right to reject any and all Proposals where collusion may have occurred.

#### **4.0. SPECIAL PROVISIONS OF PROPOSED LETTER OF ENGAGEMENT**

##### **4.1. Authorization**

Upon authorization of the Town Commission, the Town Manager or his designee shall negotiate all aspects of the Letter of Engagement with the Successful Proposer. The Town Attorney's Office will provide assistance to the Town Manager or his designee during the negotiation of the Letter of Engagement and must approve the Letter of Engagement as to legal form and correctness prior to the Town Commission's authorization for the execution of the Letter of Engagement by the Town Manager. The Letter of Engagement shall comply with all applicable laws.

##### **4.2. General**

The Letter of Engagement shall address, but not be limited to, the following terms and conditions:

##### **4.2.1. Amendments to the Letter of Engagement**

The Town Manager shall have authority to amend the Letter of Engagement on behalf of the Town up to a cumulative amount of 10 percent or \$10,000.00, whichever is lower. Amendments in excess of this amount must be approved by the Town Commission.

##### **4.2.2. Assignment of Letter of Engagement**

The Successful Proposer shall not assign any portions thereof, or any part of its operations, without written permission granted by the Town through the Town Manager, in the Town's sole discretion.

##### **4.2.3. Audit Rights and Records Retention**

The Successful Proposer agrees to provide access to the Town, or any of its duly authorized representatives, to any books, documents, papers, and records of the Proposer which are directly pertinent to this Letter of Engagement, for the purpose of audit, examination, excerpts, and transcriptions. The Successful Proposer shall maintain and retain any and all of the aforementioned records for three (3) years after the Town makes final payment and all other pending matters are closed. On an ongoing basis, the most recent Financial Statements, and audit reports, whether internal or outside audit, must be provided to the Town.

##### **4.2.4. Cancellation**

The Town, by written notice, may terminate the Letter of Engagement, in whole or in part, at its sole discretion and without cause. If the Letter of Engagement is so terminated, the Town shall be liable only for payment for services rendered prior to the effective date of termination.

##### **4.2.5. Compliance with Orders and Laws**

The Successful Proposer shall comply with all local, State, and Federal directives, ordinances, rules, orders, and laws as applicable to this RFP and subsequent contracting including, but not limited to:

**4.2.5.1 Occupational, Safety and Health Act (OSHA)**, as applicable to this RFP.

**4.2.5.2 The State of Florida Statutes, Section 287.133(3)(A) on Public Entity Crimes.**

**4.2.5.3 Americans with Disabilities Act of 1990**, as amended.

**4.2.5.4 National Institute of Occupational Safety Hazards (NIOSH)**, as applicable to this RFP.

#### **4.2.6. Conflict of Interest**

If any individual member of a proposing firm, or an employee of a proposing firm, or an immediate family member of the same is also a member of any board, Commission, or agency of the Town, that individual is subject to conflict of interest. No official or employee shall enter into any contract or other transaction for goods or services with their respective county or municipality. This prohibition extends to all contracts or transactions between the county or municipality as applicable or any person, agency or entity acting for the county or municipality as applicable, and the official or employee, directly or indirectly, or the official or employee's outside employer or business. Any such contract, agreement, or business arrangement entered into in violation of this subsection may be rescinded or declared void by the board of county commissioners pursuant to section 2-448(c) or by the local municipal governing body pursuant to local ordinance as applicable.

#### **4.2.7. Administrator of Letter of Engagement**

The Administrator for the Letter of Engagement shall be:

Barbra Gould  
Interim Finance Director  
Town of Lake Park  
535 Park Avenue  
Lake Park, Florida 33403-2603

#### **4.2.8. Letter of Engagement / Town's Representative**

Proposer shall include the name and telephone and/or cellular number of the intended Proposer's Representative should a Letter of Engagement be awarded. In the event the Letter of Engagement is awarded to Proposer, such Representative, designated by Successful Proposer, shall be available at one of these contact numbers on a daily basis during regular business hours, Mondays through Fridays, for purposes of addressing complaints and receiving information as to contract performance. Should such Representative leave the Successful Proposer's firm for any reason, the Town reserves the right to accept or reject any other proposed Representative.

#### **4.2.9. Indemnification/Hold Harmless Agreement**

The Successful Proposer shall agree to indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all losses, costs, penalties, fines, damages, claims, expenses (including attorney's fees), liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any

act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the requirements specified within the Letter of Engagement, or the failure of the Successful Proposer to conform to statutes, ordinances, or other regulations or requirements of any Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Successful Proposer, or any of its Sub-Consultants, if applicable and as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under State Worker's Compensation or similar laws.

#### **4.2.10. Insurance**

Within ten (10) days after notification of award, the Successful Proposer shall furnish Evidence of Insurance to the Town Clerk, who shall in turn submit it to the Human Resources Director as the Town's Risk Manager. Please refer to Section 6.3 Indemnification and Insurance.

Execution of a Letter of Engagement is contingent upon the receipt of proper insurance documents. If the insurance certificate is received within the specified time frame but not in the manner prescribed in this RFP, the Successful Proposer shall be verbally notified of such deficiency and shall have an additional five (5) calendar days to submit a corrected certificate to the Town. If the Successful Proposer fails to submit the required insurance documents in the manner prescribed in this RFP, within fifteen (15) calendar days after the Successful Proposer has been made aware of Commission award, the Successful Proposer may be in default of the contractual terms and conditions. Under such circumstances, the Successful Proposer may be prohibited from submitting future Proposals to the Town. Information regarding any insurance requirements shall be directed to the Human Resources Director as the Town's Risk Manager, at (561) 881-3310. Additionally, Successful Proposer may be liable to the Town for the cost of re-procuring the services, caused by Successful Proposer's failure to submit the required documents.

#### **4.2.11. Permits, and Licenses**

The Successful Proposer shall obtain and pay for any applicable licenses, permits, and inspection fees as may be required for each assigned project. All work shall comply with all applicable laws and ordinances.

In the event any governmental restrictions may be imposed which would necessitate alterations of the material, quality, workmanship or performance of the items offered on this Proposal prior to their delivery, it shall be the responsibility of the Successful Proposer to notify the Town at once, indicating in his/her letter the specific item/service which requires an alteration. The Town reserves the right to accept any such alteration including any price adjustment(s) occasioned thereby, or to cancel the Letter of Engagement at no expense or other liability(ies) to the Town.

#### **4.2.12. Hold Harmless**

The Successful Proposer shall hold harmless and indemnify the Town for any errors in the provision of services and for any fines, which may result from the fault of the Successful Proposer.

#### **4.2.13. Audit Rights and Records Retention**

The Successful Proposer agrees to provide access to the Town, or to any of its duly authorized representatives, to any books, documents, papers, and records of the Successful Proposer which are directly pertinent to this Letter of Engagement, for the purpose of audit, examination, excerpts,

and transcriptions. The Successful Proposer shall maintain and retain any and all books, documents, papers and records pertinent to the Letter of Engagement for three (3) years after the Town makes final payment under the Letter of Engagement and all other pending matters are closed. Successful Proposer's failure to adhere to, or refusal to comply with, this condition shall result in the immediate cancellation of the Letter of Engagement by the Town.

#### **4.2.14. Proposer's Warranty**

Proposer warrants that no one was paid a fee, commission, gift, or other consideration contingent upon receipt of an award for the services specified herein.

### **5.0. INSTRUCTIONS FOR SUBMITTING A PROPOSAL**

The following information and documents are required to be provided with Proposer's Response to this RFP. Failure to do so may deem the Proposal non-responsive.

#### **5.1. Instructions to Proposers**

The purpose of this RFP is to hire a qualified and experienced independent Certified Public Accountant(s) licensed to practice in the State of Florida, which may be a firm, corporation, joint venture, partnership, or other legal entity, to provide external auditing services to the Town of Lake Park. Therefore, only fully capable, experienced, and qualified Proposers should submit Proposals in response to this RFP.

Any firm(s) involved in a joint venture in its Proposal will be evaluated individually, as each firm of the joint venture would also have to stand on its own merits.

Throughout this RFP, the phrases "must" and "shall" will denote mandatory requirements. Any Proposer's proposed system that does not meet the mandatory requirements is subject to immediate disqualification.

When responding to this RFP, all Proposers shall adhere to the guidelines defined below. Any and all proposals that do not follow the prescribed format are subject to immediate disqualification.

#### **5.1.1. Submission Requirements**

#### **PROPOSAL FORMAT**

The following documentation shall be included as a minimum in the Proposal and submitted to the Town.

Instructions to Proposers: Proposers should carefully follow the format and instructions outlined below, observing format requirements where indicated. Proposals must contain the information itemized below and in the order indicated. This information must be provided for the Proposer and any Sub-Consultants to be utilized for the work contemplated by this RFP. Proposals submitted which do not include the following items may be deemed non-responsive and may not be considered for contract award. Proposers must submit one (1) original and five (5) copies of your Proposal.

*The response to this solicitation shall be presented in the following format. Failure to do so may*

*deem the Proposal non-responsive.*

### **1. Cover Page**

The Cover Page must include the Proposer's name; Contact Person for the RFP; Firm's Liaison for the Letter of Engagement; Primary Office Location; Local Business Address, if applicable; Business Phone and Fax Numbers; Title of RFP; RFP Number; Federal Employer Identification Number or Social Security Number.

### **2. Table of Contents**

The table of contents must outline, in sequential order, the major sections of the Proposal as listed below, including all other relevant documents requested for submission. All pages of the Proposal, including the enclosures, must be clearly and consecutively numbered and correspond to the table of contents.

### **3. Executive Summary**

A signed and dated summary of not more than two (2) pages containing Proposer's overall Qualifications and Experience, and Ability and Capability to Perform Required Services must be contained in the submittal. Proposer must include the name of the organization, business phone and contact person. Provide a summary of the work to be performed by Proposer.

### **4. Proposer's Qualifications and Experience**

- a) **Describe** the Proposer's organizational history and structure; provide a brief history of the firm, including years Proposer and/or firm has been in business providing a similar service(s), and indicate whether the Town has previously awarded any contracts to the Proposer/firm.
- b) **Provide** a list of all principals, owners, or directors.
- c) **Provide** detailed relevant, auditing experience of firm for at least three (3) years, particularly governmental auditing experience. Include any municipal audit experience including grant audits.
- d) **Provide** a list of not less than three (3) references within the past five (5) years for whom similar services were performed. Include the overall value of the contract, the term of the contract, and include the address, phone number(s) and contact persons within each organization. The Town reserves the right to contact any reference as part of the evaluation. At least one (1) copy of a CAFR from one of the references must be also be submitted. In the event that a firm has been formed so recently that no government auditing references are available for the newly formed firm, the Proposer must state so in the response to the RFP. If available, the Proposer may also submit governmental auditing references for any predecessor firms.
- e) **Provide** copies of resumes and describe meaningful governmental auditing experience of partners, managers, other key staff members, and other supervisory staff assigned to the Town's account. Include name, and overall work to be performed. The Town reserves the right to contact any reference as part of the evaluation process.  
*NOTE: Proposer must provide the Town with a complete resume for each member of its team.*
- f) **Provide** copy(ies) of CPA license for all individual CPA's assigned to the audit and

for the firm in the State of Florida.

g) **Provide** positive affirmation that all CPA's assigned to the engagement have properly maintained Continuing Professional Education (CPE) in governmental accounting as required by the Board of Accountancy.

h) **Provide** documentation from Board of Accountancy that the licenses described above are indeed active and in good standing.

i) **Provide** a list of clients that have, for whatever reason, **discontinued** the use of Proposer's services within the past two (2) years, and indicate the reasons for the same. The Town reserves the right to contact any reference as part of the evaluation process.

j) **Provide** two (2) Letters of Reference on letterhead from preferably governmental entities for whom similar services have been performed. This information is subject to verification as part of the evaluation process.

k) **Provide** a current resume of each Sub-Consultant. Proposer must identify all Sub-Consultants, and those services to be performed. Proposer must provide Sub-Consultants' qualifications and experience in detail, highlighting all similar experience as addressed in this RFP and anticipated to be performed by the Sub-Consultants. Proposer must provide for each Sub-Consultant the same information required of Proposer. The Town retains the right to accept or reject any Sub-consultants proposed. The Town reserves the right to contact any reference as part of the evaluation process.

l) **Provide** evidence that that it is legally established to conduct business and to contract with the Town (i.e. Certificate of Status, etc.).

## 5. Ability and Capability to Perform Required Services

a) **Provide** location of the office from which the audit will be conducted.

b) **Provide** a brief description of the audit procedure to be followed.

c) **Provide** a tentative schedule for performing key aspects of the audit.

d) **Provide** recent, current, and projected workload of Proposer, and auditors assigned to the Town's account.

e) **Provide** copy(ies) of most recent two (2) external quality control reviews (peer reviews) which included a review of specific government engagements.

f) **Provide** results of any Federal or State desk review or field audits during the past three years.

g) **Provide** detailed responses to each of the requirements of the Town as stipulated within the Scope of Work, Section 2.0 of this RFP, and **provide** Proposer's overall ability and capability to provide required services to the Town.

h) **Describe** any litigation or proceeding against Proposer, its partners, managers, other key staff members, within the past three (3) years. **Provide** any circumstances and status of any disciplinary actions taken or pending against the Proposer, its partners, managers, other key staff members, by the State regulatory bodies or professional organizations or where a Court or any administrative agency has ruled against the Proposer's professional activities or performance. **Describe** any current or pending litigation or proceeding involving Proposer, its partners, managers, other key staff members, and its professional activities or performance, if applicable. State the nature of the litigation, a brief description of each case, the outcome or projected outcome, and the monetary amounts involved.



## **6. Trade Secrets Execution to Public Records Disclosure**

All Proposals submitted to the Town are subject to public disclosure pursuant to Chapter 119, Florida Statutes. An exception may be made for “trade secrets”.

If the Proposal contains information that constitutes a “trade secret”, all material that qualifies for exemption from Chapter 119 must be submitted in a separate envelope, clearly identified as “TRADE SECRETS EXCEPTION,” with the firm’s name and the RFP number marked on the outside.

The designation of an item as a trade secret may be challenged in Court by any person. By the designation of material in the Proposal as a “trade secret” the Proposer agrees to indemnify and hold harmless the Town for any award to a plaintiff for damages, costs or attorney’s fees and for costs and attorney’s fees incurred by the Town by reason of any legal action challenging such claim.

## **7. Affidavits / Acknowledgments**

Proposers should complete and submit as part of its Proposal all of the following forms and/or documents:

- 6.1 RFP Information Form
- 6.2 Certificate of Authority
- 6.3 Insurance Requirements
- 6.4 Proposer Background Information
- 6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)
- 6.6 Debarment and Suspension Certificate
- 6.7 Proposer (Vendor) Application
- 6.8 Copy of Proposer’s Occupational License
- 6.9 Conflict of Interest, if applicable

## **5.2. Response Format**

Bid responses are to be submitted and received digitally via [www.demandstar.com](http://www.demandstar.com)

Bids are to be submitted on the bid forms included in the Bid Documents package.

**Responses received after that date and time will not be accepted.**

Proposals must be signed by an official legally authorized to bind the Proposer to the provisions given in the Proposal. Proposals are to remain valid for at least 180 days. Upon award of a Letter of Engagement, the contents of the Proposal of the Successful Proposer may be included as part of the Letter of Engagement, at the Town’s discretion.

Proposers must provide a response to each issue. Proposals must be prepared in a concise manner with an emphasis on completeness and clarity.

**5.3. EVALUATION CRITERIA**

Proposals shall be evaluated based upon the following criteria and weight:

<b><u>CRITERIA</u></b>	<b><u>PERCENTAGE</u></b>
Proposer's list of Personnel to be Assigned	30 %
Proposers Experience in Governmental Accounting	30 %
Proposers Top 3 References	30%
Audit Fee	10%

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## 6.0. RFP Response Forms

### CHECK LIST

This checklist is provided to help the Proposer to conform with all form/document requirements stipulated in this RFP.

#### Submitted With Proposal

##### 6.1 RFP Information Form

This form must be completed, signed, and returned with Proposal.

YES \_\_\_\_\_

**6.2 Certificate of Authority**, must be completed, signed & returned with Proposal.

YES \_\_\_\_\_

##### 6.3 Insurance Requirements

Acknowledgment of receipt of information on the insurance requirements for this RFP.

YES \_\_\_\_\_

##### 6.4 Proposer Background Information

This form must be completed in its entirety to verify the capability of Proposer to perform the services specified in the RFP.

YES \_\_\_\_\_

**6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)**

YES \_\_\_\_\_

**6.6 Debarment and Suspension Certificate** *(must be signed)*

YES \_\_\_\_\_

##### 6.7 Proposer (Vendor) Application,

If applicable - All prospective Proposers must complete a Vendor application for the commodities/services the Proposer can regularly supply to the Town. Should a prospective Proposer not be currently listed on the Town's Proposer/Proposer's list, a Vendor application will be enclosed with the RFP package. Proposers who have already submitted an application and secured a vendor number from the Town are not required to submit a new Vendor application.

YES \_\_\_\_\_

**6.8 Business Tax Receipt** - All Responses shall be accompanied by a copy of the Proposer's current Business Tax Receipt(s), as required.

YES \_\_\_\_\_

**6.9 Conflict of Interest, *if applicable***

YES \_\_\_\_\_

**6.10 Complete Proposal with all required documentation and Attachments.**

YES \_\_\_\_\_

**FAILURE TO PROVIDE EACH OF THE ABOVE MAY  
DISQUALIFY THE PROPOSAL**

**6.1. RFP Information Form**

**Mailing Date:**  
**RFP 104 -2024**

**Buyer:** **Town of Lake Park**  
**Email:** **townclerk@lakeparkflorida.gov**

**Responses must be received by:**  
**February 20, at 2:30 A.M. Eastern Time**

**THE LETTER OF ENGAGEMENT****EXTERNAL AUDITING SERVICES****RFP 104 -2024**

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: \_\_\_\_\_

Telephone: \_\_\_\_\_

Principal Business Address:

Fax: \_\_\_\_\_

\_\_\_\_\_

E-mail address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

\_\_\_\_\_

## RFP Certification Form (page 1 of 4)

**CERTIFICATE OF AUTHORITY**  
**(IF CORPORATION)**

STATE OF )  
 ) SS:  
COUNTY OF )

I HEREBY CERTIFY that a meeting of the Board of Directors of the

a corporation existing under the laws of the State of \_\_\_\_\_, held on \_\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_\_, the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, \_\_\_\_\_, 20\_\_\_\_, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**

## RFP Certification Form (Page 2 of 4)

**CERTIFICATE OF AUTHORITY**  
**(IF PARTNERSHIP)**

STATE OF \_\_\_\_\_ )  
 )  
 ) SS:  
COUNTY OF \_\_\_\_\_ )

I HEREBY CERTIFY that a meeting of the Partners of the

organized and existing under the laws of the State of \_\_\_\_\_, held on \_\_\_\_\_, 20\_\_\_\_\_, the following resolution was duly passed and adopted:

"RESOLVED, that, \_\_\_\_\_, as \_\_\_\_\_ of the Partnership, be and is hereby authorized to execute the Proposal dated, \_\_\_\_\_ 20\_\_\_\_\_, to the Town of Lake Park and this partnership and that their execution thereof, attested by the \_\_\_\_\_ shall be the official act and deed of this Partnership."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**

## RFP Certification Form (Page 3 of 4)

**CERTIFICATE OF AUTHORITY**  
**(IF JOINT VENTURE)**

STATE OF )  
 ) SS:  
COUNTY OF )

I HEREBY CERTIFY that a meeting of the Principals of the \_\_\_\_\_

organized and existing under the laws of the State of \_\_\_\_\_, held on \_\_\_\_\_, 20\_\_\_\_\_, the following resolution was duly passed and adopted:

"RESOLVED, that, \_\_\_\_\_ as \_\_\_\_\_ of the Joint Venture be and is hereby authorized to execute the Proposal dated, \_\_\_\_\_ 20\_\_\_\_, to the Town of Lake Park official act and deed of this Joint Venture."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this\_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_\_.

Secretary: \_\_\_\_\_

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**



## RFP Certification Form (Page 4 of 4)

**CERTIFICATE OF AUTHORITY**  
(if Individual)

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ ) SS:

I HEREBY CERTIFY that as an individual, I \_\_\_\_\_  
(Name of Individual)

and as a d/b/a (doing business as) \_\_\_\_\_  
(if applicable)

exist under the laws of the State of Florida.

"RESOLVED, that, as an individual and/or d/b/a (if applicable), be and is hereby authorized to execute the Proposal dated, \_\_\_\_\_, 20\_\_\_\_, to the Town of Lake Park as an individual and/or d/b/a (if applicable) and that my execution thereof, attested by a Notary Public of the State, shall be the official act and deed of this attestation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Notary Public this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

NOTARY PUBLIC: \_\_\_\_\_  
Commission Number: \_\_\_\_\_

I personally know the individual/do not know the individual (Please Circle)  
Driver's License #

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**

### 6.3. Indemnification and Insurance

#### INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as “Indemnities”) and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney’s fees) or liabilities (collectively referred to as “Liabilities”) by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or Sub-Consultants (collectively referred to as “Proposer”), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Letter of Engagement or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, Federal or State, in connection with the performance of the Letter of Engagement. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its Sub-Consultants, as provided above, for which the Successful Proposer’s liability to such employee or former employee would otherwise be limited to payments under State Worker’s Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer’s performance under the Letter of Engagement, compliance with which is left by the Letter of Engagement to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Letter of Engagement or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Letter of Engagement which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to the Town Clerk, Town of Lake Park, 535 Park Avenue, Lake Park, Florida 33403, Certificate(s) of Insurance prior to execution of the Letter of Engagement which indicate that insurance coverage has been obtained which meets the requirements as set forth in this RFP under “Insurance” in the General Conditions and Instructions section.

**BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

**--If insurance certificates are scheduled to expire** during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

**--In the event that expired certificates are not replaced** with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer: \_\_\_\_\_ Signature:

\_\_\_\_\_  
(Company name)

Date: \_\_\_\_\_ Print Name:

\_\_\_\_\_

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL**

#### 6.4. Proposer Background Information

##### INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

##### COMPANY NAME:

\_\_\_\_\_

##### COMPANY OFFICERS:

President \_\_\_\_\_

Vice President \_\_\_\_\_

Secretary \_\_\_\_\_

Treasurer \_\_\_\_\_

##### COMPANY OWNERSHIP:

\_\_\_\_\_ % of  
ownership

\_\_\_\_\_ % of  
ownership

\_\_\_\_\_ % of  
ownership

\_\_\_\_\_ % of  
ownership

##### LICENSES:

1. County or Municipal Business Tax Receipt Number \_\_\_\_\_ (attach copy with Response)

2. Business Tax Receipt Classification \_\_\_\_\_

3. Business Tax Receipt Expiration Date: \_\_\_\_\_

4. Social Security or Federal I.D. Number \_\_\_\_\_

\_\_\_\_\_

**EXPERIENCE:**

6. Number of Years the Proposer has been in business:\_\_\_\_\_.

7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: \_\_\_\_\_

8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: \_\_\_\_\_

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

**Proposer Background Information (continued)**

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

**FIRM NAME/ADDRESS**

**DATE OF JOB**

**DESCRIPTION OF JOB**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL**

**6.5. Sample Affirmative Action Policy**  
***For Equal Employment Opportunity***

**AFFIRMATIVE ACTION/  
 EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **(Company Name)** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **(Company Name)** is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.

3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

**(Company Name)** is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **(Company Name)** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (Name of assigned principal) at (telephone number) regarding this Affirmative Action Policy.

DATE: \_\_\_\_\_

(SIGNATURE/TITLE): \_\_\_\_\_

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL.**



## 6.6. Debarment and Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**

March 25, 2024

To the Honorable Mayor, and Members of the Town Commission  
Town of Lake Park, Florida  
Attn: John O. D’Agostino, Town Manager  
535 Park Avenue  
Lake Park, FL 33403

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lake Park, Florida (the “Town” ,“Client”, “you” or “your”), as of September 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town’s basic financial statements as listed in the table of contents. We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Marcum LLP (“Marcum,” the “Firm,” “we,” “us” or “our”) will provide for the years ended September 30, 2023 through September 30, 2025. As noted in RFP No. 104-2024, this contract includes the option to extend for two (2) additional one year periods (September 30, 2026 and 2027).

In addition, we will audit the Town’s compliance over major federal award programs and state projects, as applicable, for the fiscal year ended September 30, 2023 through September 30, 2025 if audit reporting thresholds are met. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Town’s major federal award programs and state projects.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis (MD&A) and the required supplementary information listed below, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Notes to Budgetary Comparison Schedules
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Contributions and Investment Returns
- Notes to the Schedule of Contributions
- Schedule of Changes in Total OPEB Liability and Related Ratios

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and Individual Fund Financial Statements and Schedules
- Schedule of Expenditures of Federal Awards and State Financial Assistance (the "SEFA")

**Schedule of Expenditures of Federal Awards and State Financial Assistance (the "SEFA")**

We will subject the SEFA to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether

the SEFA is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements. Management of the Town is responsible for the other information included in the basic financial statements. Our opinions on the basic financial statements do not cover the other information listed below, and we do not express an opinion or any form of assurance thereon:

- Introductory Section
- Statistical Section

### **Audit of the Financial Statements**

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General (Chapter 10.550). As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, the Florida Single Audit Act and Chapter 10.550, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the client's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and in accordance with the Florida Single Audit Act and Chapter 10.550. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

The objectives of our compliance audit is to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

### **Audit of Major Program Compliance**

Our audit of the Town's major federal award programs and state projects compliance will be conducted in accordance with the requirements of the Florida Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major

programs in accordance with the Uniform Guidance, Florida Single Audit Act and other procedures we consider necessary to enable us to express such an opinion on major federal award program and state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance, Florida Single Audit Act and Chapter 10.550 requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs and state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, the Florida Single Audit Act and Chapter 10.550, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal award programs and state projects as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and in accordance with the Florida Single Audit Act and Chapter 10.550, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal award programs and state projects and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* and the Florida Single Audit Act for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs and state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs and state projects in our report on compliance issued pursuant to the Uniform Guidance and Florida Single Audit Act.

Also, as required by the Uniform Guidance and Florida Single Audit Act, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the Town's major federal award programs and state projects. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will



communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs and state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Significant Risks**

AU-C Section 260, prescribed by the American Institute of Certified Public Accountants, is a comprehensive guide for the auditor's communication with those charged with governance. AU-C Section 260 points out that communicating significant risks, including fraud risks, helps those charged with governance understand those matters and better allows them to perform their oversight duties with regard to the financial reporting process. We have identified the following significant risks of material misstatement as part of our audit planning, and are available to discuss these with you during the course of our audit:

- Management override of internal controls.
- Improper revenue recognition.

### **Management's Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal award programs and state projects received and expended during the period and the federal award programs and state projects under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded and state funded activities;
5. For preparing the SEFA (including notes and noncash assistance received) in accordance with the Uniform Guidance and Florida Single Audit Act;
6. For designing, implementing, and maintaining effective internal control over federal award programs and state projects that provides reasonable assurance that the entity is managing federal award programs and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal award programs and state projects;

7. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal awards programs and state projects, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award programs and state projects;
8. For disclosing accurately, currently, and completely the financial results of each federal award program and state project in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs and state projects, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the Town and others from whom we determine it necessary to obtain audit evidence;
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and

22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the SEFA, you acknowledge and understand your responsibility (a) for the preparation of the SEFA in accordance with the Uniform Guidance and Florida Single Audit Act, (b) to provide us with the appropriate written representations regarding the SEFA, (c) to include our report on the SEFA in any document that contains the SEFA and that indicates that we have reported on such schedule, and (d) to present the SEFA with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements (if applicable), it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

Per federal requirements, the Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Communication with Those Charged with Governance**

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

### **Auditors' Report and Reproduction**

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report. If for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing of internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will also issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs and state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Except to the extent prohibited by law, if you intend to publish or otherwise reproduce the financial statements and/or make reference to our Firm, you agree that the Town's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to Marcum before such document or information is published, printed or distributed. You also agree to provide us with the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document. Notwithstanding the foregoing, you may distribute the financial statements "as is," without our written consent; provided such financial statements are not inserted in any other document or are not altered or revised in any manner, including without limitation, the alteration, addition or removal of data or information to or from such financial statements.

With regard to the electronic dissemination of the Town's financial statements, including financial statements published electronically on the Town's website, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document. However, you agree that, except to the extent prohibited by law, you will notify Marcum and obtain our approval prior to including any of our reports on any electronic site.

#### **Assistance By Your Personnel**

We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

You agree to inform us as soon as possible, but no later than the effective date of change, of any changes to individuals in directors, officers and financial reporting oversight roles. Note that in order to ensure Marcum maintains independence with respect any new individuals associated with the Town, you should provide information of the upcoming change as early as possible in the process.

You acknowledge that the Town's confidential information may be transmitted to us through an information portal or delivery system established by us or on our behalf. You shall notify us in writing of your employees, representatives, or other agents to be provided access to such portal or system; upon the termination of such status, you shall immediately notify us in writing.

### **Background Checks**

As a matter of our Firm policy, we may perform background checks on potential clients and/or on existing clients, on an as-determined basis. The terms and conditions of this engagement are expressly contingent upon the satisfactory completion of our investigatory procedures and we reserve the right to withdraw from any relationship should information which we deem to be adverse come to our attention. The results of all background checks and other investigatory procedures are submitted to, and reviewed by, our firm's Client Acceptance Committee.

### **Predecessor Auditor**

Before formally accepting this engagement, we are required by auditing standards generally accepted in the United States of America to make certain communications with your predecessor auditor. Soon after our appointment as your new auditors, we will request your permission to contact your predecessor auditor, and they will require your authorization to respond fully to our inquiries and to provide us with copies of certain of their working papers. Our continued acceptance of this engagement is subject to the results of such communication. We will notify you immediately if we become aware of anything from your predecessor auditor that results in our not being able to continue this engagement and resulting in us terminating and resigning from this engagement.

### **Independence**

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. Marcum will periodically reevaluate the Firm's independence as part of our customary client continuance process or more frequently, should circumstances arise that may require us to investigate whether Marcum's independence may have been impaired in which case Marcum may terminate and resign from this engagement in our sole and absolute discretion. You agree to promptly advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts including, changes in senior management or the Elected Body, or entities that may have preexisting relationships with Marcum or conflicts that could affect our independence.

Also, in order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Marcum professionals assigned to the audit, including within the one-year period prior to the commencement of the year-end audit, and through the date of issuance of our audit report. Pursuant to professional standards, should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

**Access to Working Papers; Confidentiality**

The working papers prepared in conjunction with our engagement are the property of Marcum LLP and constitute confidential information. These working papers will be retained by us in accordance with applicable laws and with our firm's policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities for their review, and upon request, we may be required to provide such authorities with photocopies of selected working papers.

Marcum is periodically required to undergo inspection processes in accordance with legal, regulatory, professional and/or administrative bodies or authorities. During the course of these processes, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting work we performed for you may be selected. Your signature below represents your acknowledgement and permission to allow such access should your engagement be selected for review. The Town acknowledges and agrees that Marcum may disclose confidential information as permitted herein, as requested or directed by you or consistent with applicable law, rule, regulation, professional standards or guidelines or in connection with or to respond to its professional obligations. You authorize Marcum to participate in discussions with and to disclose your information to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this agreement, Marcum and the Marcum subcontractors (defined below) may use confidential information received hereunder, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. Marcum and the Marcum subcontractors will not use or disclose confidential information in a way that would permit you to be identified by third parties without your consent. The foregoing consents are valid until further notice by you.

As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

Nothing in this letter is intended to limit your rights and obligations pursuant to the Florida "Sunshine Law", Florida Statute 286.011.

The audit documentation and working papers prepared in conjunction with our engagement are the property of Marcum and constitute confidential information. These working papers will be retained by us in accordance with applicable laws and with our Firm's policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities, federal agencies and/or the U.S. Government Accountability Office, for their review, and upon request, we may be required to provide such authorities with photocopies of selected working papers. If requested, access to such audit documentation will be provided under the supervision of Marcum's personnel. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven (7) years from the date of our report.

Regarding the application of Chapter 119 (Public Records), Florida Statutes, the Custodian of public records for this contract is:

Vivian Mendez, MMC, Town Clerk  
Town of Lake Park  
535 Park Avenue  
Lake Park, FL 33403  
townclerk@lakeparkflorida.gov  
561-881-3311

### **Third-Party Service Providers**

Marcum may use or subcontract the services to its affiliates, subsidiaries, Marcum related parties and/or third parties, including contractors, subcontractors and cloud-based service providers, in each case within or outside of the United States (each, a "subcontractor") in connection with the provision of services and/or for internal, administrative and/or regulatory compliance purposes. You agree that Marcum may provide confidential and other information Marcum receives in connection with this agreement to subcontractors for such purposes. Marcum maintains internal policies, procedures and safeguards to protect the confidentiality of your information and Marcum will remain responsible to you for the protection of such information and services performed by such subcontractors as provided herein.

### **Termination**

Marcum's engagement ends on the earlier of termination or resignation (including without limitation, our declining to issue a report or other work product) or Marcum's delivery of its report. We acknowledge your right to terminate our services at any time, and you acknowledge our right to terminate our services and this agreement and resign at any time in our sole and absolute discretion, subject in either case to our right to payment for all direct and indirect charges including out-of-pocket expenses incurred through the date of termination or resignation or thereafter as circumstances and this agreement may require, plus applicable interest, costs, fees and attorneys' fees. All terms which by their nature are reasonably intended to survive will survive termination, resignation or expiration.



**Dispute Resolution Procedure, Waiver of Jury Trial and Jurisdiction and Venue for Any and All Disputes Under This Engagement Letter and Governing Law**

**AS A MATERIAL INDUCEMENT FOR US TO ACCEPT THIS ENGAGEMENT AND/OR RENDER THE SERVICES TO THE TOWN OF LAKE PARK, FLORIDA IN ACCORDANCE WITH THE PROVISIONS OF THIS ENGAGEMENT LETTER:**

**The Firm and the Town each hereby knowingly, voluntarily and intentionally waive any right either may have to a trial by jury with respect to any litigation based hereon, or arising out of, under or in connection with this engagement letter and/or the services provided hereunder, or any course of conduct, course of dealing, statements (whether verbal or written) or actions of either party.**

**The Firm and the Town each expressly agree and acknowledge that the Fifteenth Judicial Circuit, in and for Palm Beach County, Florida and the United States District Court for the Southern District of Florida, shall each have exclusive and sole jurisdiction and venue for any respective state or federal actions arising from, relating to or in connection with this engagement letter, or any course of conduct, course of dealing, statement or actions of either party after the date of this engagement letter.**

**The terms and provisions of this engagement letter, any course of conduct, course of dealing and/or action of the Firm and/or the Town and our relationship with you shall be governed by the laws of the State of Florida to the extent said laws are not inconsistent with the Federal Securities Laws and Rules, Regulations and Standards thereunder.**

**In any litigation brought by either the Firm or the Town, the prevailing party shall be entitled to an award of its reasonable attorneys' fees and costs incurred, including through all appeals.**

**Limitation of Liability**

**You agree that our liability arising from or relating to our services shall not exceed the total amount paid by you for the services described herein. This shall be your exclusive remedy.**

**No action, regardless of form, arising out of the services under this agreement may be brought by you more than one year after the date the last services are provided under this agreement.**

**Subject to the limits set forth in section 768.28, Florida Statutes, the Town hereby indemnifies Marcum and its partners, principals, and employees, and holds them harmless from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of the Town's management,**

**regardless of whether such person was acting in the Town's interest. This indemnification will survive completion or termination of this agreement.**

### **Non-Attest Services**

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We are prohibited by professional standards from preparing source documents and authorizing or approving transactions. Accordingly, management must determine and approve all transactions including appropriate account classifications. As part of our engagement, we may propose standard, adjusting or correcting journal entries to the financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

The services cannot be relied on to detect errors, fraud or illegal acts that may exist. However, we will inform you of any material errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in the Town's internal control as part of a non-attest/non-audit service engagement.

We will perform the following services that are considered non-attest services:

- Assistance with the preparation of the financial statement (Town and stand-alone CRA).

Our responsibilities and limitations of the non-attest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.
- These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Other Services**

We are always available to meet with you and/or other executives at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the Town. Whenever you feel such meetings are desirable, please let us know; we are prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend the meetings of the Town's Commission.

During the course of this engagement, Marcum may offer certain value-added resources to the Town, including without limitation, local and national educational webinars and events, subscription to Marcum thought leadership publications such as industry and insights newsletters, industry surveys and trend analysis, and academic reports into the prevailing economic outlook. The use, receipt of, and payment for (where applicable) these resources will be subject to the mutual agreement of Marcum and the Town. Town confirms that the use and receipt of these resources, as applicable, is approved by the Town management, or those charged with governance.

You acknowledge that you are responsible for the actions of your current and former employees, representatives, or other agents in connection with the transmission of your information. During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you understand that communication in those mediums involves a risk of misdirected or intercepted communications.

Marcum shall be obligated only for the services or work specified in this agreement. Any other services that may be required or requested by the Town will be agreed upon by the parties in a separate, new specific engagement letter for such service or work.

As required by Chapter 163, Section 163.387(8), Florida Statutes, the Town of Lake Park Community Redevelopment Agency (a component unity of the Town of Lake Park, Florida) is to produce stand-alone financial statements. In accordance with Florida Auditor General Rule 10.557(3), we will provide the required auditors' reports to be included in the CRA stand-alone financial statements. The CRA audit will be performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*.

We will perform, in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, an examination pursuant to AICPA *Professional Standards*, promulgated by the American Institute of Certified Public Accountants regarding the compliance of the Towns with 218.415, Florida Statutes, Local Government Investment Policies. There is no additional cost for this service.

### **Timeline**

We expect to begin our audit on approximately April 2024 and to complete and issue our report no later than June 2024, subject to the terms of this letter (including any Appendix) and professional standards.

### **Fees**

Our fees will be based on the services to be provided hereunder, the timeliness and completeness of the information and documentation provided to us, firm technology, firm processes, and time required of personnel at our standard hourly rates. Our standard hourly rates vary according to the level of the personnel assigned to your audit. Further, consistent with our response to the RFP No. 104-2024, our fees are delineated in Appendix B of this letter.

Our invoices for these fees will be rendered as the work progresses, and are due and payable upon presentation. In the event that you dispute any of the fees or expenses on a specific invoice, you agree to notify us within twenty (20) days of receipt of the invoice of such dispute. If you fail to notify us within the twenty (20) day period, your right to dispute such invoice will be waived. Prior to the commencement of the services described above, any past due balances are required to be paid in full. In accordance with our Firm policies, should any invoice remain unpaid for more than thirty (30) days, we reserve the right to defer providing any additional services until all outstanding invoices are paid in full. Invoice amounts due past sixty (60) days will incur a finance charge of 1% per month. Nothing herein shall be construed as extending the due date of payments required under this agreement, and you agree that we are not responsible for the impact on the Town of any delay that results from such non-payment by you.

### **Agreement**

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. If it is determined that any provision of this letter is unenforceable, all other provisions shall remain in full force and effect. This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. The Town may not assign or transfer this agreement, or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to this agreement, any services provided hereunder, or any fees for services to anyone, by operation of law or otherwise without Marcum's prior written consent and any assignment without consent shall be void and invalid. Marcum may assign this agreement, including all the rights and benefits hereunder, to any affiliate or acquirer of or successor to its business, or purchaser of all or substantially all of its assets, stock or interests or in the event of a reorganization or restructuring, and by your signature hereto, you consent to such assignment and the transfer of the Town's files and information.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Town and that no other person or entity shall be authorized to enforce the terms of this engagement. The undersigned represents and warrants that it has the requisite authority and consents to enter into and perform this Agreement and the obligations herein for and on behalf of the Town.

By executing this Agreement, you confirm, represent and warrant that (i) no person who is the target of sanctions imposed by the United States, European Union, or United Kingdom owns, directly or indirectly, 5% or more of any type of stock or other ownership interest of the Company and (ii) the Company is not, and does not have subsidiaries that are, located or organized under the laws of Russia, and Marcum's Services are not performed for the benefit or use of or reliance on by any of the foregoing.

If you agree with the terms of our engagement, as described in this letter, please sign this PDF version of the engagement letter and return it to us by email and we will send you a fully executed copy.

Our acceptance of this engagement and return of a fully executed engagement letter is subject to the review and approval of our Firm's Client Acceptance Committee. If our Client Acceptance Committee decides not to accept this engagement for any reason, then we will inform you immediately in writing.

Moises D. Ariza, CPA, CGMA is the Engagement Partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

In accordance with the requirements of *Government Auditing Standards*, our latest external peer review report of our Firm is available upon request.

Very truly yours,

Marcum LLP

Moises D. Ariza, CPA, CGMA

**ACCEPTED**

This letter correctly sets forth the agreement of Town of Lake Park, Florida.

Authorized signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date signed: \_\_\_\_\_

## APPENDIX A

Town of Lake Park, Florida

### Circumstances Affecting Timing and Fee Estimate

The estimated fee is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Marcum in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Marcum may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to Marcum (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). Marcum will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
  - a. New accounting issues that require an unusual amount of time to resolve.
  - b. Changes or transactions that occur prior to the issuance of our report.
  - c. Changes in the Town's accounting personnel, their responsibilities, or their availability.
  - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by Marcum. All invoices, contracts and other documents which we will identify for the Town, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments are identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.
9. Major Program/projects in excess of one (1) as required by the Federal or State Single Audit Act.

## APPENDIX B – FEES

### Annual Audit Fee and Hourly Rates

<i>Fiscal Year</i>	<i>Town Audit Fee</i>	<i>CRA Audit Fee</i>	<i>Federal Single Audit *</i>	<i>State Single Audit *</i>
2023	\$47,750	\$7,500	\$4,000	\$0
2024	\$48,750	\$8,500	\$4,250	\$0
2025	\$49,750	\$9,500	\$4,500	\$0

(\*) Only if applicable.

<i>Team Member</i>	<i>Hourly Rates</i>
Partner/Director	\$375
Senior Manager	\$275
Manager	\$245
Supervisor/Senior	\$195
Staff	\$150



Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

Date

Daniela Russell

CRITERIA	PERCENTAGE			
		Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Proposer's list of Personnel to be Assigned	30%	27	29	28
Proposers Experience in Governmental Accounting	30%	30	30	30
Proposers Top 3 References	30%	20	30	28
Audit Fee	10%	5	7	10
Total	100%	82	96	96

CHECK LIST	Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
	Yes	Yes	Yes
6.1 RFP Information Form	Yes	Yes	Yes
6.2 Certificate of Authority	Yes	Yes	Yes
6.3 Insurance Requirements	Yes	Yes	Yes
6.4 Proposer Background Information	Yes	Yes	Yes
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	Yes	Yes	Yes
6.6 Debarment and Suspension Certificate	Yes	Yes	Yes
6.7 Proposer (Vendor) Application	Yes	Yes	Yes
6.8 Business Tax Receipt	Missing	Yes	Yes
6.9 Conflict of Interest, if applicable	Yes	Yes	Yes
6.10 Complete Proposal with all required documentation and attachments	No	Yes	Yes

Comments:

All three Firms are highly competent and have extensive experience performing governmental audits

GRAU - Comments:

Grau's fee was hard to tell if they included the CRA audit - since it was not mentioned, nor was the fee for a single audit if needed. Nothing on Comfort letter or AFR ei

Grau did not present hourly fees for professional fees outside the scope of the audit or minor phone calls

Firm size comparable to NHM

They have a lot of 9/30 work but so does the other firms.

Grau had CTP on staff - this person has limited IT Professional training compared to Marcum staff

Grau has subcontracted with True Digital Security to work with the Team - I am not familiar with this company

MARCUM Comments:

Marcum has several references and also included one with CRA - City of Homestead

Marcum is a much larger firm - but the WPB office is smaller

Marcum is cutting edge with Robotic Processing

Marcum had a CISA certified Partner on Staff with a a Team

Marcum offered Free CPE - 8 hours

Marcum's proposal was the most comprehensive

Marcum's fee was detailed - breaking out the Town, CRA and if needed Single Audit

Marcum's hourly fees were detailed out, but were on the higher side

No mention of comfort letter included or AFR preparation

NHM Comments:

Firm is incumbent and has been performing the audit for many years

Team is highly competent with many years of experience

No CISA or IT Professional on Staff but they engage a CISA if they deem it necessary.

Fee did not specifically outline CRA, comfort Letter or AFR prep

Town Audit clearly the lowest on average \$10K per year lower than Marcum's Town Audit Fee alone.

Professional Service Fee are very competitive - highest Fee is \$185.

Single Audit Fee same as Marcum

Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

*Mary Beth Taylor*

Date

*March 8, 2024*

CRITERIA	PERCENTAGE
Proposer's list of Personnel to be Assigned	30%
Proposers Experience in Governmental Accounting	30%
Proposers Top 3 References	30%
Audit Fee	10%
Total	100%

Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
30	30	30
30	30	30
25	30	25
10	10	10
95	100	95
<i>82</i>	<i>96</i>	

## CHECK LIST

- 6.1 RFP Information Form
- 6.2 Certificate of Authority
- 6.3 Insurance Requirements
- 6.4 Proposer Background Information
- 6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)
- 6.6 Debarment and Suspension Certificate
- 6.7 Proposer (Vendor) Application
- 6.8 Business Tax Receipt
- 6.9 Conflict of Interest, if applicable
- 6.10 Complete Proposal with all required documentation and attachments

Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Yes	Yes	Yes
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*195* *183 yr.* *129*  
*Choice*

Town of Lake Park  
External Auditing Services  
Town Bid No #104-2024

Evaluator

Jeffrey P. Dwaill  
Director, Finance SWA

Date

3/1/24

## CRITERIA

## PERCENTAGE

		Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
Proposer's list of Personnel to be Assigned	30%	30%	30%	28%
Proposers Experience in Governmental Accounting	30% 4A?	28%	30%	30%
Proposers Top 3 References	30%	30%	30%	30%
Audit Fee	10%	5%	7%	10%
Total	100%	93%	97%	98%

## CHECK LIST

	Grau & Associates	Marcum LLP	Nowlen, Holt & Miner, PA
	Yes	Yes	Yes
6.1 RFP Information Form	Yes	Yes	Yes
6.2 Certificate of Authority	Yes	Yes	Yes
6.3 Insurance Requirements	Yes	Yes	Yes
6.4 Proposer Background Information	Yes	Yes	Yes
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	Yes	Yes	Yes
6.6 Debarment and Suspension Certificate	Yes	Yes	Yes
6.7 Proposer (Vendor) Application	Yes	-	Yes
6.8 Business Tax Receipt	Yes	Yes	Yes
6.9 Conflict of Interest, if applicable	Yes	Yes	Yes
6.10 Complete Proposal with all required documentation and attachments	Yes	Yes	Yes

Assume  
1 single audit each  
year

\$65,000

All-inclusive

\$47,750 + 7,500

\$48,750 + 8,500

\$49,750 + 9,500

4 per 2 single

4,250 5 Audit

4,500

\$38,500

\$41,500

single  
Audit

3 year Total \$195,000

\$184,500

\$129,000



Finance  
Department

March 18, 2024

NOTICE OF INTENT TO AWARD  
RFP 104-2024 – External Auditing Services

To All Interested Parties,

Thank you for submitting your response to RFP 104-2024, External Auditing Services, dated January 29, 2024. The Town received three proposals, which have been evaluated and found to be fully responsive to all requirements. We announce our intent to award a contract to:

Marcum LLP  
525 Okeechobee Blvd, Suite 750  
West Palm Beach, Florida 33401

Sincerely,

Barbara Gould  
Interim Finance Director

cc: John D'Agostino  
Town Manager

Vivian Mendez  
Town Clerk

Laura Weidgans  
Deputy Town Clerk

535 Park Avenue  
Lake Park, FL 33403  
Phone: (561) 881-3350  
Fax: (561) 881-3358

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[www.lakeparkflorida.gov](http://www.lakeparkflorida.gov)

# MARCUM

ACCOUNTANTS ▲ ADVISORS



## TOWN OF LAKE PARK

External Auditing Services  
104-2024

February 20, 2024

**Moises D. Ariza, CPA, CGMA, Partner**  
525 Okeechobee Boulevard, Suite 750  
West Palm Beach, Florida 33401  
Phone: 561.653.7300 x39612  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)





February 20, 2024

Barbra Gould  
Interim Finance Director  
Town of Lake Park  
535 Park Avenue  
Lake Park, Florida

Marcum LLP ("Marcum" or "the Firm") is pleased to respond to the RFP to provide audit services for the Town of Lake Park (the "Town").

As outlined in our proposal, we will perform an annual examination of the financial statements and records of the Town. We commit to perform the work within the time period defined in the request for proposal. Marcum is independent of the Town as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the Town to develop a strong partnership.

For 70 years, Marcum, **as a National Top 12 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

► **SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR**

In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. **At a national level, we provide services to more than 250 government entities.** We have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance.

► **TRANSITION EXPERIENCE**

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant local government experience, we offer you a different look at your systems with no pre-disposition to those systems.

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

**Our local firm approach provides hands-on service and timely communication, resulting in the Town receiving the best of both worlds.** Our Florida offices are located in **West Palm Beach**, Miami, Fort Lauderdale, and Tampa. We currently have approximately 350 employees in our Florida offices; however, the resources of all our offices are available to us.

► **SPECTRUM OF SERVICES**

We provide a range of assurance, advisory, and technology services and an extensive portfolio of specialty and niche practices. We leverage our access to Marcum's wealth of expertise and experience to provide further valuable guidance and support to our clients.



► **EXPERIENCED TEAM**

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

► **AUDIT QUALITY**

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

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

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

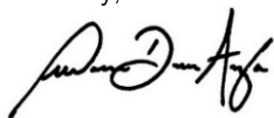
We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring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

► **PROACTIVE COMMUNICATION & PARTNERSHIP**

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

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



Moises D. Ariza, CPA, CGMA  
Partner, Government Services Practice Leader  
Authorized to represent and contractually bind the Firm  
Phone: 954.320.8000 x39612  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)  
Federal TIN #:11-19863



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Appendix A: Licenses

Appendix B: Reference Letters

Appendix C: Peer Review Reports

Appendix D: Insurance



## TAB 1: FIRM'S QUALIFICATIONS & EXPERIENCE

### FIRM OVERVIEW



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

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

Headquartered in New York City, Marcum has 48 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in **West Palm Beach**, Miami, Fort Lauderdale, and Tampa. The audit will be performed and staffed from our Fort Lauderdale office located at **525 Okeechobee Blvd, Suite 750, West Palm Beach, FL 33401**. All audit team members are **full-time employees**. We have a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide.

The size of our Florida team is as follows:

Personnel	Total	CPA	Government Specialist
Partners	35	35	3
Directors	31	11	2
Senior Managers	33	17	2
Managers	34	16	3
Supervisors	42	14	3
Seniors	64	21	11
Staff Accountants	69	9	20
Operations	42	0	2
<b>TOTAL</b>	<b>350</b>	<b>120</b>	<b>46</b>



## CLIENT-DRIVEN

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

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

## COMMITMENT TO EXCELLENCE

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

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

## IT RISK AND ASSURANCE

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



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

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

# TOWN OF LAKE PARK

## ROBOTIC PROCESS AUTOMATION

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

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



## GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

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



Marcum serves more than 300 government clients at a national level and 40 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

# TOWN OF LAKE PARK

## MARCUM LABS

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



## SECURE DIGITAL COLLABORATION

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

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

INTERCONNECTED SERVICES

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

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



## QUALITY CONTROL AND PEER REVIEW

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

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix C for a copy of our latest peer review report which includes our government engagements.**

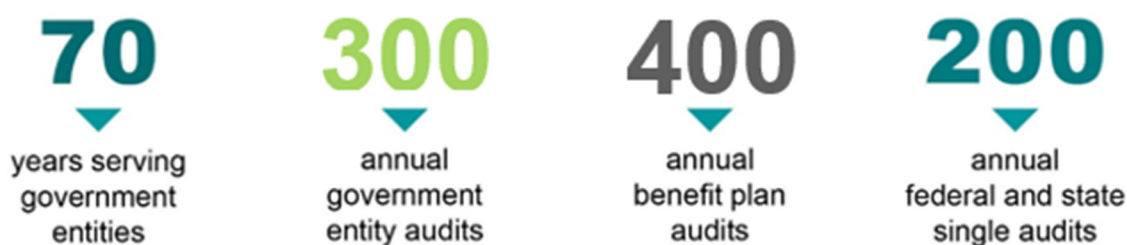


# TOWN OF LAKE PARK

## EXPERIENCE SERVING THE PUBLIC SECTOR

### GOVERNMENT SERVICES

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



The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases* and GASB Statement No. 84, *Fiduciary Activities*.

### SINGLE AUDITS

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

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

# TOWN OF LAKE PARK

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

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

## ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

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

Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.



## RESOURCES FOR OUR GOVERNMENT CLIENTS

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



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



## MARCUM'S CURRENT GOVERNMENT CLIENTS

### 1.) Broward County

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

### 2.) Miami-Dade County

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

### 3.) Palm Beach County

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

### 4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

### 5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

### 6.) Lee County:

- ▶ City of Fort Myers

## SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

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

### 1. City of Boca Raton, CRA, GE Pension, Police/Fire Pension, EERP Pension

201 West Palmetto Park Road, Boca Raton, FL 33432

Linda Davidson, Director of Finance,

[ldavidson@ci.boca-raton.fl.us](mailto:ldavidson@ci.boca-raton.fl.us)

561-393-7729

**Services:** Financial Audit, Single Audit, Pension Audits

**Term:** September 30, 2009 to Current

**Audit Contract Fee:** \$191,000 per year

### 2. Town of Palm Beach

360 S. County Road, Palm Beach, FL 33480

Amy L. Wood, Assistant Finance Director

[AWood@TownofPalmBeach.com](mailto:AWood@TownofPalmBeach.com)

516-227-6332

**Services:** Financial Audit, Single Audit, and AUP

**Term:** September 30, 2020 to Current

**Annual Contract Fee:** \$93,262 per year

### 3. City of Boynton Beach

100 E Ocean Ave., Boynton Beach, FL 33435

Mara Frederiksen, Director of Financial Services

[frederiksenM@bbfl.com](mailto:frederiksenM@bbfl.com)

561-742-6312

**Services:** Financial Audit, Single Audit

**Term:** September 30, 2021 to Current

**Annual Contract Fee:** \$113,200 per year

### 4. Town of Jupiter

201 Military Trail, Jupiter, Florida 33458

Scott Reynolds, Finance Director

[ScottR@jupiter.fl.us](mailto:ScottR@jupiter.fl.us)

561-742-6312

**Services:** Financial Audit, CRA Audit and Single Audit

**Term:** September 30, 2021 to Current

**Audit Contract Fee:** \$87,470 per year

### 5. Village of Palm Springs

226 Cypress Lane, Palm Springs FL 33461

Rebecca L Morse, CGFO, Chief Financial Officer

[RMorse@vpsfl.org](mailto:RMorse@vpsfl.org)

561-584-8200 x8441

**Services:** Financial Audit, Single Audit, and CRA Audit

**Term:** September 30, 2021 to Current

**Audit Contract Fee:** \$75,575 per year

Note: The above entities all issue an Annual Comprehensive Financial Report (ACFR). In the State of Florida all ACFR's are publicly available at [https://flauditor.gov/pages/efile\\_reports.html](https://flauditor.gov/pages/efile_reports.html)

## LICENSED TO PRACTICE IN FLORIDA

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



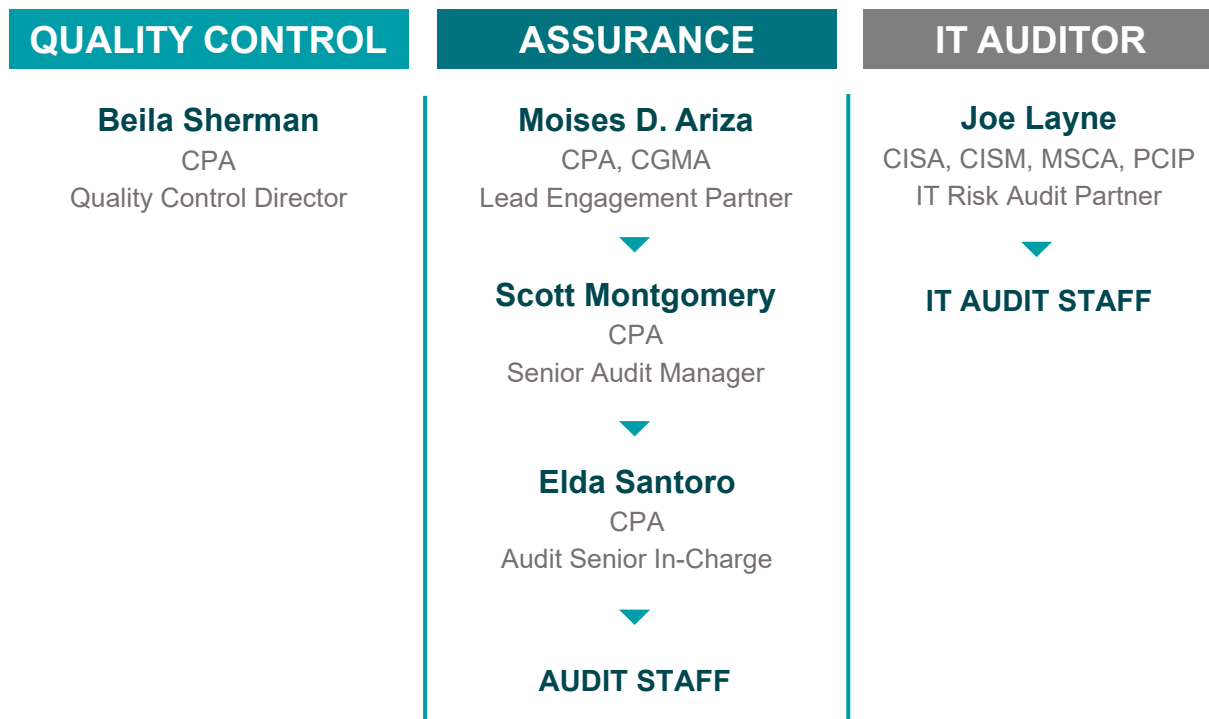
All key team members assigned to this engagement are licensed to practice in the State of Florida. Each individual on the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. All applicable licenses are provided in **Appendix A**.

## AUDIT TEAM AND RESUMES

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

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

### ENGAGEMENT TEAM STRUCTURE



# PROPOSAL FOR TOWN OF LAKE PARK

Item 7.

## MOISES D. ARIZA, CPA, CGMA

**PARTNER** ► **ASSURANCE SERVICES**

► moises.ariza@marcumllp.com

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

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

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

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

### Professional & Civic Affiliations

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

### Awards & Accolades

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

### Articles, Seminars & Presentations

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

### CPE Hours (two years)

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



### PRACTICE FOCUS

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

### INDUSTRY FOCUS

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

### EDUCATION

Bachelor of Accounting –  
Florida International University

Master of Accounting –  
St. Thomas University

## MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

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

# TOWN OF LAKE PARK

## BEILA SHERMAN, CPA

**QUALITY CONTROL DIRECTOR** ► **ASSURANCE SERVICES**

► beila.sherman@marcumllp.com

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

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

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

### Professional & Civic Affiliations

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

### Articles & Presentations

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

### CPE Hours (three years)

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



### PRACTICE FOCUS

Financial Audits  
 Federal Single Audits  
 Florida Single Audits  
 Operational & Performance  
 Reviews  
 Agreed-Upon Procedures  
 Attestation Services  
 Advisory Services  
 Peer Reviews

### INDUSTRY FOCUS

Local Governments  
 Nonprofit Organizations  
 CIRA Organizations  
 Wholesale & Retail Distributors  
 Manufacturers  
 Construction Companies  
 Real Estate Companies

### EDUCATION

Bachelor of Business  
 Administration, Mount Saint  
 Vincent University

## BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15		✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Miramar	4	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5			
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7		✓	
Miami-Dade Water & Sewer Department	12		✓	
The Children's Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	8	✓	✓	
Village of Tequesta	5	✓		



# TOWN OF LAKE PARK

## JOE LAYNE, CISA, CISM, MSCA, PCIP

**PARTNER** ► ADVISORY SERVICES

► joe.layne@marcumllp.com

Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 19 years across external Big Four Audit, Internal Audit and Information Technology.

Mr. Layne has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

Mr. Layne offers ongoing education for clients around risk mitigation as well as risk assessments and consulting around prevention strategies and procedures. He assists clients develop protocols and internal controls for IT risk management.

### Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)  
Payment Card Industry Security Standards Council

### Professional Designations

Certified Information Systems Auditor (CISA), ISACA  
Certified Information Security Manager (CISM), ISACA  
Payment Card Industry Professional (PCIP), PCI Security Standards Council  
Microsoft Certified Systems Administrator (MCSA), Microsoft

### CPE Hours (three years)

Government	39
Other (Accounting, Auditing, Technical and Behavioral)	89
<b>Total</b>	<b><u>128</u></b>



### PRACTICE FOCUS

IT Risk Management  
IT Governance  
IT Security Assessments  
IT Audits  
Sarbanes-Oxley Act (SOX)  
SOC 1, 2, 3  
HIPAA Security Rule  
Internal Controls  
PCI Compliance

### INDUSTRY FOCUS

Government Agencies  
Nonprofit Organizations  
Public and Private Companies  
Healthcare Organizations

### EDUCATION

Bachelor of Science,  
Information Studies,  
Florida State University

# TOWN OF LAKE PARK

## SCOTT MONTGOMERY, CPA

**SENIOR MANAGER** ► **ASSURANCE SERVICES**

► [scott.montgomery@marcumllp.com](mailto:scott.montgomery@marcumllp.com)

Scott Montgomery is a senior manager in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Mr. Montgomery works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Mr. Montgomery's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, private companies, real estate companies and a variety of nonprofit entities including social service agencies, religious organizations, schools, and private foundations. Additionally, Mr. Montgomery has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)

Florida Institute of Certified Public Accountants (FICPA)

FICPA Committee on Accounting Principles and Auditing Standards, Past Committee Member

Government Finance Officers Association, Special Review Committee for the Certificate of Achievement Program

Florida Government Finance Officers Association

Housing Leadership Council of Palm Beach County, Treasurer

Capri West Condominium Association, President

Meadows on the Green Condo Association, Past Treasurer

Poinciana West Condominium Association, Treasurer

Palmland Villas Homeowners Association, Past Treasurer

### Partial Listing of Clients:

- City of Boynton Beach
- City of Coconut Creek
- City of Delray Beach
- City of Miami
- City of North Lauderdale
- City of North Miami Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach
- Village of Wellington

### CPE Hours (three years)

Government	86
Other (Accounting, Auditing, Technical and Behavioral)	31
<b>Total</b>	<b><u>117</u></b>



### PRACTICE FOCUS

Internal Audits  
Assurance Services  
Government & Municipal

### INDUSTRY FOCUS

Local Governments  
Nonprofit Organizations  
Special Districts  
Real Estate

### EDUCATION

Bachelor of Accounting  
St. Mary's University  
Master of Taxation  
Baylor University

# TOWN OF LAKE PARK

## ELDA SANTORO, CPA

**SENIOR** ▶ ASSURANCE SERVICES

▶ elda.santoro@marcumllp.com

Elda Santoro is a Senior in the Firm's Assurance Division. She has successfully obtained her license as a Certificate Public Accountant and has approximately six years of dedicated experience in the accounting profession. Elda has cultivated a deep understanding of the intricacies that come with financial management and reporting and has extensive knowledge in the field of accounting and auditing for governmental and nonprofit organizations. Elda also has extensive experience with Florida Single audits with accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Whether assisting nonprofits to ensure compliance with regulatory standards or assisting governmental entities in navigating the details of single audits, Elda's expertise and meticulous attention to detail is demonstrated in every engagement. Elda is involved in every phase of the audit process from the planning, assessing risk, to the final completion of the financial statements. With a focus on client service, Elda is consistently supporting clients with a range of accounting, auditing, and financial reporting concerns. This includes, but is not limited to, assisting with the implementation of new accounting pronouncements, showcasing her dedication to providing comprehensive and impactful assistance.

### Partial Listing of Clients:

- ▶ City of Miami Firefighters and Police Officers Retirement Trust
- ▶ City of Sunny Isles
- ▶ Delray Beach Community
- ▶ Pompano Beach Police and Firefighters Pension
- ▶ Village of Palm Springs
- ▶ Village of Palmetto Bay

### CPE Hours (three years)

Government	72.5
Other (Accounting, Auditing, Technical and Behavioral)	<u>13</u>
<b>Total</b>	<b>85.5</b>



### PRACTICE FOCUS

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

### INDUSTRY FOCUS

Nonprofit Organizations  
Local Governments  
Governmental Pension Plans

### EDUCATION

Bachelor of Accounting,  
La Salle University

## STAFF DEVELOPMENT

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

**Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).**

## LICENSES AND BUSINESS TAX RECEIPT

Refer to **Appendix A** for Firm and Engagement team licenses.

## LETTERS OF RECOMMENDATION

Refer to **Appendix B**

## SUBCONTRACTORS

Not applicable. Marcum LLP is not using subcontractors.

## TAB 2: ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

### PROJECT APPROACH & PHILOSOPHY

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

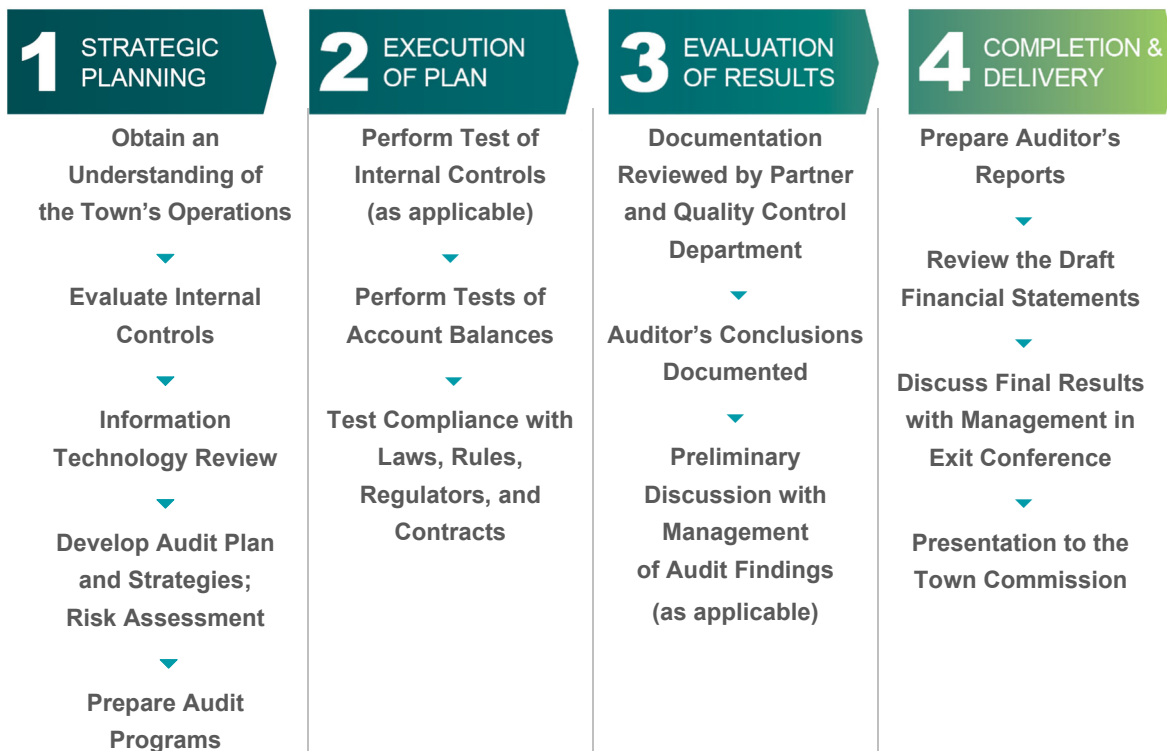
#### WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the Town's team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

### AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



## PHASE I: STRATEGIC PLANNING

### PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the Town, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

- ▶ Review the current regulatory and statutory compliance requirements within which the Town operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the Town Commission as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Re-evaluation of Town provided major fund determination worksheet;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the Town's personnel.

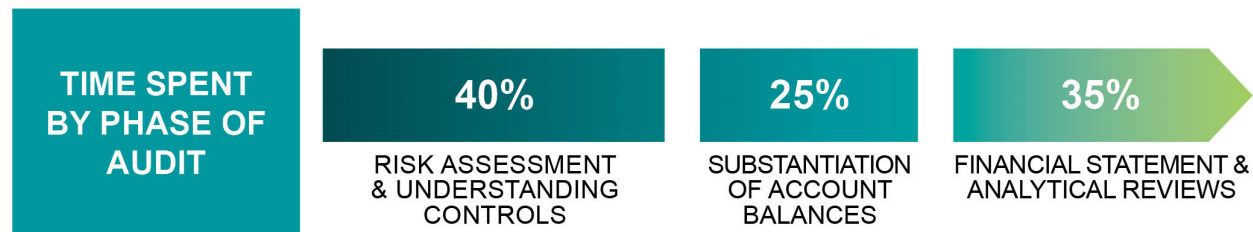
## RISK-BASED AUDIT TECHNOLOGIES

The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;
- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the Town.



## SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

## ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas



Suggested basic procedures for enterprise funds, subject to change based on the auditor's risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
  
- ▶ Select a sample of customer billing statements and perform the following procedures:
  - Compare rates used to the authorized rate schedule, and consider the reasonableness of usage.  
For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
  - Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months' cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

## SINGLE AUDITS

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

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

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



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

In general, Single Audit procedures may include:

- ▶ Identify the Town's major programs to be tested and reported on for compliance.
- ▶ Identify the compliance requirements applicable to each major program.
- ▶ Determine which of the compliance requirements identified could have a direct and material effect on each major program.
- ▶ Consider relevant portions of the Town's internal control over compliance for each direct and material compliance requirement for each major program.
- ▶ Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- ▶ Consider indications of fraud.
- ▶ Consider indications of abuse.
- ▶ Consider subsequent events.
- ▶ Form an opinion about whether the Town complied with the direct and material compliance requirements.
- ▶ Perform follow-up procedures on previously identified findings.

## PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

# TOWN OF LAKE PARK

## PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Partner	Manager & IT Risk Audit Partner	Audit Lead In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	15	20	30	20	85
Phase 2: Execution of Audit Plan	5	10	40	55	110
Phase 3: Evaluation of Audit Results	10	20	20	40	90
Phase 4: Reporting	10	20	10	-	40
<b>Total Hours</b>	40	70	100	115	325

**Note:** In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the Town will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. **The above schedule does not include the first year “transition hours” which we intend to absorb. Transition hours, inclusive of the predecessor auditor review, is performed by the Audit Partner. Related costs are complimentary and absorbed by Marcum LLP.**

**Note:** The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the Town, is the basis of the auditor’s identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. **As such, related Single Audit hours will vary on an annual basis.**

## SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the Town's procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

## ANALYTICAL PROCEDURES

Tasks to be performed in Phase II of Marcum LLP's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
  - Preliminary expectations based on budgets and forecasts.
  - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

# TOWN OF LAKE PARK

## LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

## COMMUNICATION AND PLANNING



Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

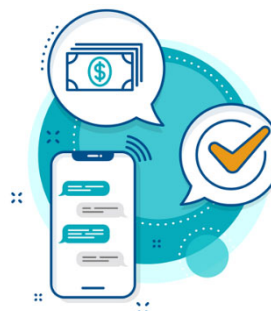
This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

## INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

Our approach includes review of IT general controls as follows:

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



When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analysis) to extract and summarize computerized financial data files. These programs provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal Entries Testing

### **PHASE III: EVALUATION OF AUDIT RESULTS**

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

### **PHASE IV: REPORTING**

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures.

Upon receipt of the draft Annual Comprehensive Financial Report (ACFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

## EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the Town's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards* and *OMB Uniform Guidance*.

This conference also provides the Town with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

## MANAGEMENT LETTER

The Firm will prepare a management letter for the Town to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the Town. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

### MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



## OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the Town.



- ▶ Understanding your organization
- ▶ Risk assessment
- ▶ Testing internal controls as applicable



- ▶ Operational and technology efficiencies
- ▶ Best practices



- ▶ Tax compliance
- ▶ Implementation of new accounting standards



- ▶ Year-round communication with management
- ▶ Communications with your governance

## PROJECT TIMELINE

Marcum is committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the Town. **Marcum LLP is available to commence the 2023 audit as soon as notification of award has been issued.** Each of the following will be completed as stipulated by the RFP:

### TASK

### ANNUAL TIMING

Detailed Audit Plan	September
Planning Work	November
Fieldwork	January
Draft Reports	February 15 <sup>th</sup>
Final Reports	March 1 <sup>st</sup>



# TOWN OF LAKE PARK

## SECURE DATA REQUEST AND COLLECTION PROCEDURE



An “Auditor Request List” will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting.

The requested schedules, report, agreements, etc. requested in the “Auditor Request List” are collected by Marcum via a secure workflow tool. Our information technology department has established a secure workflow data management tool (“INFLO”) on our network for each of our clients.

We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

In addition, INFLO provides real-time audit update information which is available at any time to the Town, such as the progress current of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the INFLO dashboard.

## GOVERNMENT LITIGATION AND DISCIPLINARY ACTIONS

**Marcum LLP affirms there has been no litigation whereby a court has ruled against the firm in any matter related to the professional government auditing services of the Firm. The firm has been providing audit services to government entities for over 70 years and has never been a party involving a government entity.**

There have been no pending indictments, litigation or proceeding during the past three (3) years, whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm.

There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy in the last three (3) years.

Marcum LLP (“Marcum”) is a global firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on Marcum’s ability to operate its business and to provide the services contemplated hereunder.



## TAB 3: TRADE SECRETS EXECUTION TO PUBLIC RECORDS DISCLOSURE

### GENERAL COMMENT

The AICPA prohibits any CPA firm in the U.S. from sharing **certain** workpapers with audit clients. Auditors and government entities often will exchange a variety of documentation as part of their working relationship. However, contract templates will sometimes include a generic statement that the government will have access to all records. From the perspective of an audit engagement, such generic statements could be interpreted to include works such as the audit documentation. While contracts should support collaboration between the parties, the agreements for audit services should be tailored to address the unique considerations related to audit documentation. Auditors must protect the privacy of their audit strategy, such as materiality calculations, risk assessments, audit programs and testing thresholds, in order to remain independent and to adhere to professional standards. Such language will be included in the audit engagement letter.

**TAB 4: AFFIDAVITS / ACKNOWLEDGEMENTS**

**6.1. RFP Information Form**

**Mailing Date:**  
RFP 104 -2024

**Buyer:** Town of Lake Park  
**Email:** townclerk@lakeparkflorida.gov

**Responses must be received by:**  
**February 20, at 2:30 A.M. Eastern Time**

**THE LETTER OF ENGAGEMENT****EXTERNAL AUDITING SERVICES****RFP 104 -2024**

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: Marcum LLP

Telephone: 561.653.7300

Principal Business Address:

Fax: 561.653.7301

525 Okeechobee Boulevard

E-mail address: Moises.Ariza@Marcumllp.com

Suite 750

West Palm Beach, FL 33401

Contact Name: Moises D. Ariza

Mailing Address: 525 Okeechobee Boulevard, Suite 750, West Palm Beach, FL 33401

Title: Partner

Authorized Signature: 

## RFP Certification Form (Page 2 of 4)

**CERTIFICATE OF AUTHORITY**  
(IF PARTNERSHIP)

STATE OF FLORIDA       )  
                                      ) SS:  
COUNTY OF PALM BEACH

I HEREBY CERTIFY that a meeting of the Partners of the  
Marcum LLP

organized and existing under the laws of the State of Florida, held on  
February 20th, 2024, the following resolution was duly passed and adopted:

"RESOLVED, that, Moises D. Ariza, as Partner of the  
Partnership, be and is hereby authorized to execute the Proposal dated, February 20  
2024, to the Town of Lake Park and this partnership and that their execution thereof, attested  
by the Partners of MARCUM LLP shall be the official act and deed of this  
Partnership."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th, day of February,  
2024.

Secretary: Branden Asis Lopez

(SEAL)



DATE: February 20, 2024

(SIGNATURE/TITLE): Moises D. Ariza

Moises D. Ariza, Partner

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY  
THE PROPOSAL.**

### 6.3. Indemnification and Insurance

#### INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney's fees) or liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or Sub-Consultants (collectively referred to as "Proposer"), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Letter of Engagement or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, Federal or State, in connection with the performance of the Letter of Engagement. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its Sub-Consultants, as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under State Worker's Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer's performance under the Letter of Engagement, compliance with which is left by the Letter of Engagement to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Letter of Engagement or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Letter of Engagement which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to the Town Clerk, Town of Lake Park, 535 Park Avenue, Lake Park, Florida 33403, Certificate(s) of Insurance prior to execution of the Letter of Engagement which indicate that insurance coverage has been obtained which meets the requirements as set forth in this RFP under "Insurance" in the General Conditions and Instructions section.

**BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

**--If insurance certificates are scheduled to expire** during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.


**--In the event that expired certificates are not replaced** with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer: Marcum LLP

Signature: 

(Company name)

Date: February 20, 2024

Print Name: Moises D. Ariza

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL**

#### 6.4. Proposer Background Information

##### INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

##### COMPANY NAME:

Marcum LLP

##### COMPANY OFFICERS:

President N/A - Marcum LLP is a limited liability partnership.

Vice President \_\_\_\_\_

Secretary \_\_\_\_\_

Treasurer \_\_\_\_\_

##### COMPANY OWNERSHIP:

Marcum is a limited liability partnership with over 400 partners.

A listing of all Partners is available at [www.marcumllp.com/people](http://www.marcumllp.com/people) \_\_\_\_\_ % of

\_\_\_\_\_ % of  
ownership

\_\_\_\_\_ % of  
ownership

\_\_\_\_\_ % of  
ownership

##### LICENSES:

1. County or Municipal Business Tax Receipt Number 201358409 (attach copy with Response)

2. Business Tax Receipt Classification Accountancy Firm

3. Business Tax Receipt Expiration Date: 9/30/2024

4. Social Security or Federal I.D. Number 11-1986323



**EXPERIENCE:**

6. Number of Years the Proposer has been in business: 70+ years.
7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: 15 years
8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 70+ years
9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

**Proposer Background Information (continued)**

<b>FIRM NAME/ADDRESS</b>	<b>DATE OF JOB</b>	<b>DESCRIPTION OF JOB</b>
<u>Town of Jupiter</u>	<u>Annual audit services</u>	<u>Financial Audit, CRA Audit, and</u>
<u>201 Military Trail</u>	<u>since 2021</u>	<u>Single Audit</u>
<u>Jupiter, FL 33458</u>		

Contact Person: Scott Reynolds Phone Number 561.741.2327  
Finance Director

<b>FIRM NAME/ADDRESS</b>	<b>DATE OF JOB</b>	<b>DESCRIPTION OF JOB</b>
<u>Town of Palm Beach</u>	<u>Annual audit services</u>	<u>Financial Audit, Single Audit and AUP</u>
<u>360 S. County Road</u>	<u>since 2020</u>	
<u>Palm Beach, FL 33480</u>		

Contact Person: Amy L. Wood Phone Number 516.227.6332  
Assistant Finance Director

<b>FIRM NAME/ADDRESS</b>	<b>DATE OF JOB</b>	<b>DESCRIPTION OF JOB</b>
<u>Village of Palm Springs</u>	<u>Annual audit services</u>	<u>Financial Audit, Single Audit, and CRA Audit</u>
<u>226 Cypress Lane</u>	<u>since 2021</u>	
<u>Palm Springs, FL 33461</u>		



Contact Person: Rebecca L. Morse Phone Number 561.584.8200 x 8441  
 Chief Financial Officer

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>City of Boca Raton, CRA,</u>	<u>Annual audit services</u>	<u>Financial Audit Singele Audit,</u>
<u>GE Pension, Police/Fire Pension,</u>	<u>since 2009</u>	<u>Pension Audits</u>
<u>EERP Pension</u>		
<u>201 West Palmetto Park Road</u>		
<u>Boca Raton, FL 33432</u>		

Contact Person: Linda Davidson Phone Number 561.393.7729  
 Director of Finance

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL**

**6.5. Sample Affirmative Action Policy  
For Equal Employment Opportunity**

**AFFIRMATIVE ACTION/  
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **Marcum LLP** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **Marcum LLP** is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.

3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

DATE: February 20, 2024

(SIGNATURE/TITLE):  Moises D. Ariza, Partner

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**

## 6.6. Debarment and Suspension

### (a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

### (b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

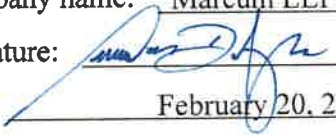
### (c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: Marcum LLP

Signature: 

Date: February 20, 2024

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**

## TAB 5: AUDIT FEE

*Marcum LLP affirms that the designated Engagement Audit Partner, Moises D. Ariza, is authorized to represent and contractually bind the Firm, submit the bid, and sign a contract with the Town.*

### 1. Annual Audit:

Our fee for these services will be based on the actual time spent at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your engagement. The financial audit fee is as follows:

FISCAL YEAR	TOWN AUDIT FEE	CRA AUDIT FEE	FEDERAL SINGLE AUDIT*	STATE SINGLE AUDIT*
2023	\$47,750	\$7,500	\$4,000	\$4,000
2024	\$48,750	\$8,500	\$4,250	\$4,250
2025	\$49,750	\$9,500	\$4,500	\$4,500

(\*) Only if applicable.

### 2. Rates for Additional Professional Services

If it should become necessary for the Town to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown below would be used. Such additional work shall be performed only upon a written agreement between the Town and the firm.

TEAM MEMBER	HOURLY RATES
Partner/ Director	\$ 375
Senior Manager	\$ 275
Manager	\$ 245
Supervisor/Senior	\$ 175
Staff	\$ 140

## ROUTINE CONSULTATION

We do not charge for routine phone calls and questions that will arise throughout the year outside the scope of the audit.

## APPENDIX A **LICENSES**



**ANNE M. GANNON**  
CONSTITUTIONAL TAX COLLECTOR  
Serving Palm Beach County  
Serving you.

P.O. Box 3353, West Palm Beach, FL 33402-3353  
www.pbctax.com Tel: (561) 355-2264

**\*\*LOCATED AT\*\***  
525 OKEECHOBEE BLVD Ste 525  
WEST PALM BEACH, FL 33401

TYPE OF BUSINESS	OWNER	CERTIFICATION #	RECEIPT #/DATE PAID	AMT PAID	BILL #
ACCOUNTANCY FIRM	MARCUM LLP	AD63249	B23.702356 08/29/2023	\$99.00	B40138672

This document is valid only when receipted by the Tax Collector's Office.



4  
7-1620

MARCUM LLP  
MARCUM LLP  
525 OKEECHOBEE BLVD STE 750  
WEST PALM BEACH FL 33401-6329



**STATE OF FLORIDA**  
**PALM BEACH COUNTY**  
**2023 / 2024 LOCAL BUSINESS TAX RECEIPT**  
**LBTR Number: 201358409**  
**EXPIRES: 09/30/2024**

This receipt grants the privilege of engaging in or managing any business profession or occupation within its jurisdiction and MUST be conspicuously displayed at the place of business and in such a manner as to be open to the view of the public.



## CITY OF WEST PALM BEACH

### 2023 to 2024 BUSINESS RECEIPT

**NOT TRANSFERABLE**

CITY OF WEST PALM BEACH  
P.O. BOX 3147, WEST PALM BEACH, FL. 33402

Development Services

0000007084  
MARCUM LLP  
525 OKEECHOBEE BLVD # 750

ACCOUNTING OFFICE/ALL PROF  
TO BE LICENSED  
INDIVIDUALLY

BUS. TAX ID.	CATEGORY	DESCRIPTION	FEE
25478	541211	OFFICE OF CERTIFIED PUBLIC ACCOUNTANT	66.81
<b>TOTAL</b>			86.81

**THIS DOCUMENT NOT VALID  
UNTIL FUNDS ARE COLLECTED**

**\*\* PAID** 86.81 **\*\* BAL \*\*** 0.00

**EXPIRES  
SEPTEMBER 30,  
2024**

[Previous on List](#) . [Next on List](#) . [Return to List](#) .[Filing History](#) . [No Authority Info](#) . [No Partner Info](#) . [Name History](#)

Partnership Name Search

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## Partnership Detail

### Limited Liability Partnership Name

MARCUM LLP

### Principal Address

ONE S.E. THIRD AVE.  
SUITE 1100  
MIAMI, FL 33131 US  
**Change Date:** 04/12/2022

### Filing Information

<b>Document Number</b>	LLP090003311
<b>FEI/EIN Number</b>	111986323
<b>File Date</b>	05/28/2009
<b>State</b>	NY
<b>Total Pages</b>	18
<b>Pages in Original Filing</b>	3
<b>Florida Partners</b>	NONE
<b>Total Partners</b>	2
<b>Status</b>	ACTIVE
<b>Effective Date</b>	NONE
<b>Expiration Date</b>	NONE
<b>Name History</b>	0001

### Registered Agent

CORPORATION SERVICE COMPANY  
1201 HAYS STREET  
TALLAHASSEE, FL 32301

### Document Images

[05/28/2009 -- LLP](#)[08/28/2023 -- LLP Business Report](#)[04/08/2022 -- LLP Business Report](#)



[01/04/2021 -- LLP Status Reinstated](#)[View image in PDF format](#)**LLP200002340 -- No image available**[08/09/2018 -- LLP Business Report](#)[View image in PDF format](#)[02/08/2017 -- LLP Business Report](#)[View image in PDF format](#)[03/14/2016 -- LLP Business Report](#)[View image in PDF format](#)[03/24/2015 -- LLP Business Report](#)[View image in PDF format](#)[03/28/2014 -- LLP Business Report](#)[View image in PDF format](#)[08/20/2013 -- LLP Business Report](#)[View image in PDF format](#)[02/21/2012 -- LLP Business Report](#)[View image in PDF format](#)[04/11/2011 -- LLP Business Report](#)[View image in PDF format](#)[04/09/2010 -- LLP Business Report](#)[View image in PDF format](#)[04/09/2010 -- Amendment](#)[View image in PDF format](#)[06/01/2009 -- Partnership Name Change](#)[View image in PDF format](#)[Previous on List](#)[Next on List](#)[Return to List](#)[Filing History](#)[No Authority Info](#)[No Partner Info](#)[Name History](#)

## CPAVerify Firm Report Results

Item 7.

NAME: **MARCUM LLP**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2022-03-28**

<b>Address:</b>	<b>Business</b> MARCUM LLP 7384 HAVILAND CIRCLE BOYNTON BEACH, FL, US 33437	<b>Mail</b> 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
<b>License/Permit/Certificate Number:</b>	AD63249	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CPA FIRMS	
<b>License Type Details:</b>	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
<b>Basis for License:</b>		
<b>Issue Date:</b>	2003-02-14	
<b>Expiration Date:</b>	2023-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>		

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395 Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a> Licensee Lookup: <a href="https://www.myfloridalicense.com/wl11.asp?mode=0&amp;SID=">https://www.myfloridalicense.com/wl11.asp?mode=0&amp;SID=</a>

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
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4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

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**2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT**  
**\$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR**

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE  
 DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.  
 11TH FLOOR  
 MIAMI, FL 33131 US

If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

3. Principal Place of Business Address

ONE S.E. THIRD AVE.  
 11TH FLOOR  
 MIAMI, FL 33131 US

5. Federal Employee Identification Number

11-1986323

Applied For

Not Applicable

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY  
 1201 HAYS STREET  
 TALLAHASSEE, FL 32301

FILED

2021 JAN -4 PM 2:22

LLP #

19,20 + 21

LLP2100000071-4

01/05/21--01019--030 \*\*\*75.00

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

City

Zip Code

9. New Registered Agent's Signature, If Changed

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B McKNIGHT

JAN 04 2021

SIGNATURE: \_\_\_\_\_

SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE.

Date

10. General Partner's Signature (REQUIRED)

The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: \_\_\_\_\_

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: \_\_\_\_\_

RONALD STORCH

(To be used for future annual report notifications)

## CPAVerify Individual Report Results

Item 7.

NAME: **MOISES DAVID ARIZA**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2023-06-06**

	Business	Mail
<b>Address:</b>	ARIZA, MOISES DAVID FL, US	FL, US
<b>License/Permit/Certificate Number:</b>	AC45440	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT, ACTIVE	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type Details:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>Basis for License:</b>	EXAM	
<b>Basis for License Details:</b>	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
<b>Issue Date:</b>	2012-12-21	
<b>Expiration Date:</b>	2023-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607  Phone: (850) 487-1395 Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a> Licensee Lookup: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>
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#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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## CPAVerify Individual Report Results

Item 7.

NAME: **BEILA SHERMAN**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2023-06-06**

	Business	Mail
<b>Address:</b>	SHERMAN, BEILA FL, US	FL, US
<b>License/Permit/Certificate Number:</b>	AC0032647	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT, ACTIVE	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type Details:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>Basis for License:</b>		
<b>Issue Date:</b>	1999-12-07	
<b>Expiration Date:</b>	2024-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607  Phone: (850) 487-1395 Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a> Licensee Lookup: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>
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NAME: **SCOTT T MONTGOMERY**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2023-07-25**

	Business	Mail
<b>Address:</b>	MONTGOMERY, SCOTT T BOYNTON BEACH, FL,	BOYNTON BEACH, FL,
<b>License/Permit/Certificate Number:</b>	AC0019857	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT, ACTIVE	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type Details:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>Basis for License:</b>		
<b>Issue Date:</b>	1988-06-22	
<b>Expiration Date:</b>	2023-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	Contact State Board For Details	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395
	Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>
	Licensee Lookup: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>

NAME: **SCOTT THOMAS MONTGOMERY**  
 STATE OF LICENSE: **TX**  
 LAST UPDATED: **2023-07-25**

	Business	Mail
<b>Address:</b>		BOYNTON BEACH, FL, USA
<b>License/Permit/Certificate Number:</b>	047251	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	ISS NON-PRAC,CPE XMP	
<b>License/Certificate Status Details:</b>	The License is considered issued and in good standing, but due to the CPE exemption this licensee is expressly prohibited from practicing public accounting in Texas.	
<b>License Type:</b>	CPA	
<b>License Type Details:</b>	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
<b>Basis for License:</b>	EXAM	
<b>Basis for License Details:</b>	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
<b>Issue Date:</b>	1988-03-09	
<b>Expiration Date:</b>	2023-07-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

NAME: **ELDA KOKURI**  
 STATE OF LICENSE: **PA**  
 LAST UPDATED: **2023-10-13**

**Address:**  
**License/Permit/Certificate Number:** CA068072  
**Registration Number:**  
**License/Permit/Certificate Status:** ACTIVE  
**License/Certificate Status Details:** Licensee allowed to practice in PA  
**License Type:** CPA  
**Basis for License:** EXAMINATION  
**Issue Date:** 2023-08-14  
**Expiration Date:** 2023-12-31  
**Enforcement, Non-Compliance or Disciplinary Actions:** None Reported To This Site By The Board  
**Other Information:** None

Contact the Board for official verification of information.

**State Board Contact Information:** STATE BOARD OF ACCOUNTANCY  
 P.O. BOX 2649  
 HARRISBURG, PA 17105-2649  
  
 Phone: (833) 367-2762  
 Fax: 717-705-5540  
 Email: ST-Accountancy@pa.gov  
 Website: <https://www.dos.pa.gov/account>  
 Licensee Lookup: <https://www.pals.pa.gov/#/page/search>

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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## APPENDIX B

# REFERENCE LETTERS





# FINANCE DEPARTMENT

May 12, 2023

To Whom It May Concern:

The Town of Jupiter was incorporated in 1925 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in northern Palm Beach County, Jupiter is a vibrant coastal community of more than 60,000 year-round residents.

We recently completed the September 30, 2022 audit with Marcum LLP. This was the second year Marcum has been engaged by the Town of Jupiter, Florida. Such services included performing the annual financial audit of the Town, the stand-alone CRA audit and a Federal Single Audit. Aside from the audit, Marcum assisted the Town with the preparation and completion of the annual comprehensive financial report. As part of their assistance, they guided the Town through the implementation of new Governmental Accounting Standards Board (GASB) Statements as applicable. We found the audit team to be courteous, professional, and very responsive to our needs. We consider their audit approach to be efficient and non-disruptive with respect to our time and resources.

In addition, Marcum has been available to the elected body and the Town's audit committee for any question or inquiries.

We recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

If you have any questions or comments regarding this letter of recommendation, please feel free to contact me.

Respectfully,

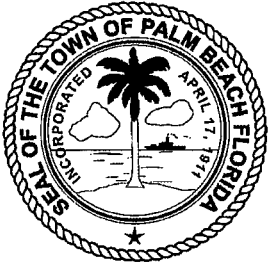
Scott Reynolds

Finance Director

210 Military Trail, Jupiter, Florida 33458

561-741-2327

[scottr@jupiter.fl.us](mailto:scottr@jupiter.fl.us)



# TOWN OF PALM BEACH

Finance Department

July 23, 2021

To Whom it May Concern:

It is with great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

Marcum has been the auditor for the Town of Palm Beach Retirement System since 2013 and 2020 was the first year they served as the auditors for the Town. The audit team, which included Moises Ariza as the audit partner, is very knowledgeable, professional and responsive.

We are extremely satisfied with the services Marcum provided to our Town. The work performed by the engagement team, from partner to the staff, is to be commended. All levels including the partners make themselves accessible to the organization not only throughout the audit process but throughout the year as well. Their technical expertise in governmental accounting, auditing, and financial reporting is excellent. The audit team is always thorough and extremely well informed. They have always met our timelines and due dates.

Additionally, this past year, the Town was subject to a Federal Single Audit for the first time in several years primarily due to the approval of FEMA disaster relief funds received in the past. Marcum was very helpful in the assistance of the preparation of the required reports.

Marcum is also very responsive to questions throughout the year. They return calls promptly and are very helpful.

We highly recommend the firm of Marcum LLP to any organization requiring financial audit services.

Do not hesitate to contact me if there are any questions and/or comments regarding this letter of recommendation.

Sincerely,

Jane Le Clainche, MBA, CPA  
Finance Director

**The City of Boynton Beach, Florida**

---



100 E Ocean Ave **Boynton Beach, Florida 33435**  
Telephone: (561) 742-6310 Internet: [www.boynton-beach.org](http://www.boynton-beach.org)

May 15, 2023

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Boynton Beach, Florida for the past 2 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team in particular was led by Moises Ariza and Scott Montgomery.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 87, *Leases*. We are thankful for their assistance and guidance, which resulted in a smooth implementation process. In addition, our City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs and have cooperated extensively with our staff to meet the City's goals.

Sincerely,

A handwritten signature in blue ink that reads "Mara Frederiksen".

Mara Frederiksen, MBA, SSBBP, PMQ  
Director of Financial Services  
561-742-6312  
[FrederiksenM@bbfl.us](mailto:FrederiksenM@bbfl.us)



# CITY OF DELRAY BEACH

## FINANCE DEPARTMENT

100 N.W. 1<sup>ST</sup> AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7121



Item 7.

August 2, 2023

To Whom It May Concern:

It is our utmost honor to provide this letter of recommendation on behalf of Marcum, LLP who has been providing auditing services for the City of Delray Beach, Florida for the past two years. The City of Delray Beach was incorporated in 1927 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in southern Palm Beach County, Delray Beach is an award-winning City that offers fabulous beaches, a vibrant downtown nightlife and an abundance of cultural activities.

We have found the Marcum engagement team to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 87, *Leases*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with Office of Management & Budget's (OMB) Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend Marcum, LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,



Hugh B. Dunkley, CPA, CGFO  
Chief Financial Officer

**S**ERVICE • **P**ERFORMANCE • **I**NTEGRITY • **R**ESPONSIBLE • **I**NNOVATIVE •

**T**EAMWORK





July 23, 2021

To Whom It May Concern:

It is our pleasure to provide this letter of recommendation for the services provided by Marcum LLP who have served as our auditors since 2014.

We are extremely pleased with the services Marcum LLP has provided our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the audit requirements of the *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

The firm's services have always been performed to the highest degree of professionalism. Their staff are always willing to provide accounting guidance and suggestions to improve systems and methods of operation. Most importantly, Marcum LLP is always available to us throughout the year for questions, not only during the audit.

During the 2020 audit, the City was subject to a Federal Single Audit for the first time in several years. Marcum was extremely helpful and knowledgeable of the process and assisted with the preparation of the schedule of financial assistance.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from pre-planning the audit to financial statement issuance. The team is thorough and follow through with any questions or requests. In addition, they were very helpful in providing a lot of guidance ensuring a smooth auditing process.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

*Sean O'Brien*

Sean O'Brien, CPA  
Deputy Finance Administrator



July 25, 2021

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Deerfield Beach for the past 6 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to pre-plan the audit and ensure a smooth process. Our team in particular was composed of Michael Futterman, Moises Ariza and Branden Lopez.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No.68 – *Accounting and Financial Reporting for Pensions*, GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No.75 – *Accounting and Financial Reporting for OPEB*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our City.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephanie Tinsley", is written over a light blue horizontal line.

Stephanie Tinsley  
Chief Financial Officer  
City of Deerfield Beach  
954.420.5571  
[stinsley@deerfield-beach.com](mailto:stinsley@deerfield-beach.com)



# Florida Keys Aqueduct Authority

1100 Kennedy Drive  
Key West, Florida 33040  
Telephone (305) 296-2454  
[www.fkaa.com](http://www.fkaa.com)



J. Robert D.  
Chairman  
District 3

Item 7.

Richard J. Toppino  
Vice-Chairman  
District 2

Antoinette M. Appell  
Secretary/Treasurer  
District 4

Nicholas W. Mulick  
District 5

Cara Higgins  
District 1

Kerry G. Shelby  
Executive Director

March 15, 2022

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Florida Keys Aqueduct Authority has been utilizing the services of Marcum LLP for approximately 10 years; and we are highly satisfied with the value of services that they have provided to the Authority. The audit team has always held itself to a very high standard as it is reflective of their work product and efforts throughout the course of the audit. All individuals from the audit team from partner to staff, have always been very respectful, professional, and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, the audit team has been able to assist with their expertise in the preparation of the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance for the Authority. Furthermore, in recent years, the Authority has been subject to a Federal Single Audit in accordance with Uniform Guidance, specifically to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team has been able to provide proper direction with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Authority. Additionally, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

The audit team is highly dependable and makes themselves available to us at all times throughout the year, with respect to the audit and any other guidance that the Authority's management may need.

We strongly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services as our experience with the firm over nearly the past decade has been outstanding and we are looking forward to working with the firm for many upcoming years.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Cindy Kondziela  
Director of Finance



March 14, 2022

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for over 20 years which is a testament to our satisfaction with the level of services that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional, very responsive and has a wealth of industry knowledge. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, our City is usually subject to both Uniform Guidance and/or Florida State Single Audit Act. Furthermore, during our 2020 audit, Marcum also assisted the City with its first time issuance of the Community Redevelopment Agency (CRA) stand-alone financial statements set forth by the Florida Statutes. From my experience, I can express that Marcum LLP has a high level of expertise in these areas.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Chad Burkhalter". The signature is fluid and cursive.

Chad Burkhalter  
Finance Director





**Housing Finance Authority  
of Palm Beach County**

100 Australian Avenue, Suite 410  
West Palm Beach, FL 33406  
(561) 233-3656  
FAX: (561) 233-3657  
www.pbchfa.org



**Chairperson**

Bobby "Tony" Smith

**Vice Chair**

Robin B. Henderson

**Secretary**

Tracy L. Caruso

Clark D. Bennett

Laurie S. Dubow

Chricht B. Mixon

Charles V. St. Lawrence

**Executive Director**

David M. Brandt  
dbrandt@pbcgov.org  
(561) 233-3652

**Administrative Assistant**

Jennifer M. Hamilton  
jhamilto@pbcgov.org  
(561) 233-3656

"An Equal Opportunity  
Affirmative Action Employer"

Official Electronic Letterhead

March 18, 2022

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the services provided by Marcum LLP. This was the first year our entity engaged Marcum LLP as auditor and I am very pleased and satisfied with the services that they have provided to our organization. The audit team was courteous, professional, and responsive in respects to the audit as well as respectful of our time and resources during this transition to a new firm. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

I highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services. Please do not hesitate to contact me if there are any questions regarding this letter of recommendation.

Respectfully,

David Brandt



July 21, 2021

To Whom It May Concern:

*City Council*

Steven D. Losner  
Mayor

Patricia D. Fairclough-Staggers, Ed.S  
Vice Mayor

Erica G. Ávila  
Councilwoman

Jenifer N. Bailey  
Councilwoman

Sean L. Fletcher  
Councilman

Larry Roth  
Councilman

Stephen R. Shelley  
Councilman

Cate McCaffrey  
City Manager

*City Hall*

100 Civic Court  
Homestead, FL 33030  
305-224-4400  
[www.cityofhomestead.com](http://www.cityofhomestead.com)

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our City and the City's CRA. The firm and its team members have always prioritized our concerns and audit timeline. After consideration of their services and qualifications, the City has decided to award Marcum a new audit contract through the recently issued RFP process.

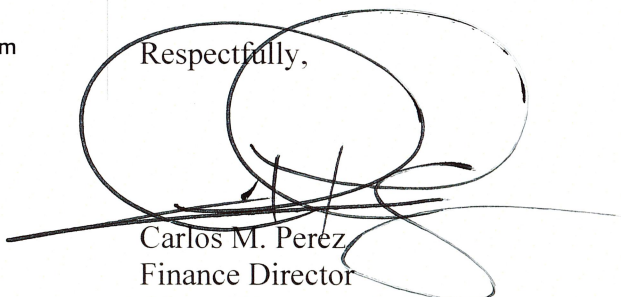
The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance.

In addition, our City tends to be subject to the Federal Uniform guidance, the Florida State Single Audit Act, the Children Trust Program Specific Audit and the CRA Stand-Alone F/S requirements set forth by Florida Statutes on an annual basis. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

It is therefore without hesitation that we fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Marcum LLP.

Respectfully,

  
Carlos M. Perez  
Finance Director  
City of Homestead



**ADMINISTRATOR**  
Dania L. Orta

**TRUSTEES**  
Ornel Cotera  
Nelson Enriquez  
Monica Fernandez  
Thomas Gabriel  
Sean MacDonald  
Thomas Roell  
Robert Suarez  
Annette Valdivia



December 6, 2021

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We are extremely impressed and satisfied with the level of service that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is very knowledgeable, professional and responsive to our accounting needs. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, as a governmental pension plan with a portfolio of approximately \$1.9 billion in assets, Marcum LLP has demonstrated that not only do they have the expertise and industry knowledge to service governmental pension plans but also have the resources to service a plan of our size.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Dania Orta  
Plan Administrator



## VILLAGE OF PALMETTO BAY

July 20, 2021

To Whom It May Concern:

This is our 1<sup>st</sup> year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Villages needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Given that this was the 1<sup>st</sup> year of the audit contract, we were very pleased with the minimal disruption to our day to day operations in the accounting department. Their knowledge and commitment to the government sector made the transition to a new audit firm seamless.

In our scenario, the Village was subject to a Federal Single Audit in accordance Uniform Guidance, specifically due to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team was able to provide proper guidance with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Village.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services, as we are looking forward to our continued partnership with them for many years to come.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Desmond Chin  
Finance Director



Andrew Jean-pierre, Finance Director  
100 West Atlantic Boulevard, Suite 480  
Pompano Beach, Florida 33060  
954 786-4680  
[Andrew.jean-pierre@copbfl.com](mailto:Andrew.jean-pierre@copbfl.com)

July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 5 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The firm's services have always been performed to the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

Marcum LLP review and recommendations for our annual financial report has also resulted in the City receiving the Certificate of Achievement for Excellence in Financial Reporting for the past five years from the GFOA.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes, for which Marcum LLP has been able to share their expertise in. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

*A. Jeanpierre*

Andrew Jean-Pierre

Finance Director

G:\Finance\FIN\_ADM\CORRES\FinRec 2021\21-101 Marcum Recommendation Letter.docx

## FINANCE & ADMINISTRATIVE SERVICES

10770 West Oakland Park Boulevard, Sunrise FL, 33351  
Phone: (954) 746-3217 Fax: (954) 572-2469



March 25, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, our City is usually subject to both Uniform Guidance and the Florida Single Audit Act. From my experience, I can express that Marcum LLP has a high level of expertise in both of these areas.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Wendy Dunbar".

Wendy Dunbar  
Finance and Administrative Services Director





## TOWN OF SURFSIDE

9293 HARDING AVENUE  
SURFSIDE, FLORIDA 33154  
(305) 861-4863 • FAX: (305) 861-1302  
WWW.TOWNOFSURFSIDEFL.GOV

March 14<sup>th</sup>, 2022

Dear Sir/Madam:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The firm's services have always been performed to the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, they were very helpful in providing a lot of guidance to our administration, again ensuring a smooth auditing process. They make themselves available to us throughout the year, not only during the course of the audit. In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

I strongly recommend other organizations such as yours to work with Marcum LLP. They have shown a great understanding of our Town's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our Town.

Sincerely,

*Javier Collazo*

Javier Collazo  
Finance Manager

## Retirement Plan for the Employees Of the Town of Surfside

### TRUSTEES

Gary Golding, Chairman  
Andrew Hyatt, Town Manager  
Yamileth Slate-McCloud, Board Trustee  
Julio Torres, Board Trustee  
Valentine Whittaker, Board Trustee

Mayte D Gamiotea, Plan Administrator  
9293 Harding Avenue,  
Surfside, FL 33154  
Phone # (305) 861-4863 office  
Email address: [mgamiotea@townofsurfsidefl.gov](mailto:mgamiotea@townofsurfsidefl.gov)

March 29, 2022

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely impressed and satisfied with the level of service that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is very knowledge, professional and responsive to our accounting needs. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, as a governmental pension plan with a portfolio of approximately \$26 million in assets, Marcum LLP has demonstrated that not only do they have the expertise and industry knowledge to service governmental pension plans but also have the resources to service a plan of our size.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,



Mayte Gamiotea  
Plan Administrator





## Tampa Fire & Police Pension Fund

Item 7.

3001 North Boulevard  
Tampa, FL 33603-5516

(813) 274-8550 phone  
(813) 274-7504 fax

[www.tampagov.net/fppension](http://www.tampagov.net/fppension)

August 21, 2023

Re: Reference Letter for Marcum LLP

To Whom It May Concern:

It is my pleasure to write this letter of recommendation regarding the audit services provided by Marcum LLP. Our fund is a governmental pension plan with a portfolio of approximately \$2.6 billion in assets. Marcum LLP demonstrated expertise and industry knowledge specific to governmental pension plans like ours. They also had the resources available to service a plan of our size.

Marcum LLP was prepared with highly qualified staff who worked closely with management, which resulted in a smooth audit process. We found the team assigned to our account to be very professional and responsive. As such, our audit was conducted in a timely, orderly, and systematic manner, encompassing all the requirements of Government Auditing Standards and of the Governmental Accounting Standards Board (GASB).

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services. Our partnership over the past two years has shown their overall understating of our organization's needs and has been a strong resource for our team. They have cooperated extensively with management and staff and have demonstrated high professional standards, work ethic, skills, and knowledge. Additionally, they met all the deadlines required by our fund.

Marcum LLP has been a dependable resource in providing timely information and direction and its staff are always available to us throughout the year, not only during the audit.

Please do not hesitate to contact me if you have any additional questions.

Respectfully,

Tiffany Weber  
Plan Administrator



# Village of Palm Springs

## Department of Finance

226 Cypress Lane, Palm Springs, Fl. 33461-1699

Rmorse@vpsfl.org

(561) 584-8200 ext. 8441

May 15, 2023

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the audit services provided by Marcum LLP. We have been utilizing the services of Marcum LLP for the past two years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The Marcum staff performed all the services with the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respect to the audit, and in respect to any technical questions we may bring to their attention. All audits were conducted in a timely manner, encompassing all the requirements of *Government Auditing Standards* and Florida Statutes.

In addition, the Village has been subject to a Federal Single Audit and required to issue CRA stand-alone financial statements in accordance with Florida Statutes. We are pleased with Marcum LLP and highly recommend the firm to any government organization requiring audit services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Rebecca Morse, CGFO  
Chief Financial Officer  
Village of Palm Springs



## Village of Royal Palm Beach, Florida

1050 Royal Palm Beach Boulevard Royal Palm Beach, Florida 33411  
Telephone (561) 790-5112 Fax (561) 790-5174 E-mail: [shochman@royalpalmbeach.com](mailto:shochman@royalpalmbeach.com)

Department of Finance  
Stanley G. Hochman, Director

Item 7.

March 21, 2022

To Whom It May Concern:

This was the first year the Village of Royal Palm Beach, Florida engaged Marcum LLP, as its external auditor. The scope of services included performing the annual financial audit of the Village, as well as assisting with the preparation and completion of the annual comprehensive financial report. As part of their assistance, they guided the Village through the implementation of new Governmental Accounting Standards Board (GASB) Statements.

We found the audit team to be courteous, professional, and very responsive to our needs.

Their audit approach is efficient and non-disruptive with respect to our time and resources. There were no unnecessary auditor requests or audit delays.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

If you have any questions or comments regarding this letter of recommendation, please feel free to contact me.

Respectfully,

Stanley G. Hochman

Fred Pinto  
Mayor

Selena Samios  
Vice Mayor

Jeff Hmara  
Councilman

Jan Roduskys  
Councilwoman

Richard Valuntas  
Councilman

Raymond C. Liggins P. E., ICMA-CM  
Village Manager

July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 12 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

In addition, our Department in recent years has had several Current and Advanced Debt Refunding, for which the audit team has been able to assist with the proper Financial Statement reporting and disclosures that are required to meet the accounting standards. Furthermore, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

We are pleased to recommend the service of Marcum LLP. Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,



Josephine Barrios, CPA  
Controller, Miami-Dade Water & Sewer Department



## APPENDIX C

# PEER REVIEW REPORTS



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

To the Partners of  
Marcum LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and 2 engagements].

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





### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marcum, LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
October 16, 2020



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

To the Partners of  
Marcum LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations [Service Organizations (SOC 1 and 2 engagements)].

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum LLP, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marcum LLP has received a peer review rating of *pass*.

*Brown, Edwards & Company, L.L.P.*  
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
September 25, 2017



## APPENDIX D

# INSURANCE



MARCLLP-01

CORRECTION 1

## CERTIFICATE OF LIABILITY INSURANCE

DATE (M / Item 7.

1/31/2024

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

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

PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700 FAX (A/C, No): (516) 496-4040 E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : National Fire Insurance Company of Hartford 20478 INSURER B : Continental Casualty Company 20443 INSURER C : The Continental Insurance Company 35289 INSURER D : North American Capacity Insurance Company 25038 INSURER E : Columbia Casualty Company 31127 INSURER F :
INSURED  Marcum LLP 10 Melville Park Road Melville, NY 11747	

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

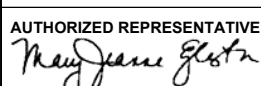
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Contractual Liab.			7018085918	1/1/2024	1/1/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7018085921	1/1/2024	1/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7018085952	1/1/2024	1/1/2025	EACH OCCURRENCE \$ 25,000,000 AGGREGATE \$ 25,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	7018085935	1/1/2024	1/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber			C-4LPX-225469-CYBER-2023	8/23/2023	8/23/2024	Limit 5,000,000
E	Cyber			652456729	8/23/2023	8/23/2024	Limit 5,000,000

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

## CERTIFICATE HOLDER

## CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
----------------------	---



# CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)  
10/11/2023

Item 7.

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

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

PRODUCER  Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): EMAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE INSURER A: Swiss Re International SE / Castel / Convex/Chubb UK/ Ki INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED  Marcum LLP 10 Melville Park Road Melville, NY 11747	NAIC #	

## COVERAGES

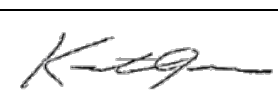
CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2300473	10/01/2023	10/01/2024	\$10,000,000/\$10,000,000

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

<b>CERTIFICATE HOLDER</b>	<b>CANCELLATION</b>
Marcum LLP 10 Melville Park Road Melville, NY 11747	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Item 7.

# **Proposal to Provide Annual Audit Services**

**TOWN OF LAKE PARK**  
**RFP NO. 104-2024**

Proposal Due: February 20, 2024  
2:30PM

**Submitted to:**

Town of Lake Park  
c/o Barbra Gould  
Interim Finance Director  
535 Park Avenue  
Lake Park, Florida 33403-2603

**Submitted by:**

David Caplivski, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299

(800) 229-4728

**Fax** (561) 994-5823

**Tax ID:** 20-2067322

[dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)

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

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# Executive Summary



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

Item 7.

February 20, 2024

Town of Lake Park  
c/o Barbra Gould / Interim Finance Director  
535 Park Avenue  
Lake Park, Florida 33403-2603

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2023, with the option for two (2) additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm and will meet the requirements. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy your unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. Further, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Value-added Services

We believe in providing our clients with more than great audit services, as such, we also assist in implementing new standards and regulations. As soon as exposure drafts, standards, and regulations are issued, a discussion is held with our clients to determine what if any, impact the changes will have on the organization. Discussions will include; impact, how to address, and the best way to implement.

### Developing Relationships

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



**Leveraging the Audit**

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

**Maintaining an Impeccable Reputation**

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

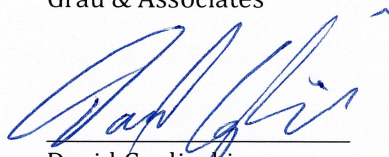
**Complying With Standards**

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

This proposal is a firm and irrevocable offer for 180 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

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

Very truly yours,  
Grau & Associates



David Caplivski  
Audit Partner



# Qualifications and Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Properly registered and  
licensed professional  
corporation by the  
state of FLORIDA

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

**30 +**  
Years of  
Experience

**Our Team of ALL Gov  
Auditors**



**3**  
Partners



**11**  
Professional  
Staff



**2**  
Administrative  
Professionals



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



**2005**  
Year founded



AICPA | FICPA | GFOA | FASD | FGFOA

**Services Provided**



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

## **Organization**

Grau & Associates is a professionally licensed corporation in Florida and is certified by the State of Florida as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise. We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005. The Town of Lake Park has not awarded any contracts to the firm.

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

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

## **Governmental Audit Experience**

Grau & Associates is a leader in the field of governmental audits. 95% of our clients are local governments. We have provided governmental auditing services in Florida for over 30 years to various municipalities, special districts, and pension plans. Because of the wide array of governmental audits we perform, our staff works under government auditing standards year round and are exposed to the vast breadth and depth of different types of governments.

We also perform Single Audits for our government and non-profit clients. The compliance audits done are both Federal and State. Our staff has had extensive training with the Uniform Guidance and Florida Statutes.

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

We currently assist all except one of our clients in preparing their financial statements. We currently audit over 300 governments. Some clients prepare a comprehensive annual financial report and others just basic financial statements. In drafting the financial statements, we ensure that all applicable GASBs have been implemented, that the report is in accordance with GAAP and that the GFOA checklist items are all included in the report. Once prepared the financial statements are presented to the government for review and approval prior to finalizing.

Grau & Associates has the capability and experience to assist the Town in drafting the financial statements. In addition, we will support the Town in ensuring throughout the engagement that the Town remains current with any new accounting and reporting standards issues by the GASB.

## **Certificate of Achievement for Excellence in Financial Reporting**

We are proud to have assisted our clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (COA) to qualify for and maintain that award. Grau & Associates has the capability and experience to assist the Town in receiving the GFOA COA.

**Similar Engagements with other Government Entities**

Item 7.

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

## SPECIAL DISTRICTS

	Governmental Audit	Single Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓			9/30
South Central Regional Wastewater Treatment and Disposal Board	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (297)	✓		✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>327</b>	

See pages 36-37 for listing of all governmental clients.

Town of Lantana	
Scope of Work	Financial Audit, ACFR
Value of Contract	\$49,500
Dates	Annually since 2011
Engagement Partner	David Caplivski
Client Contact	Stephen Kaplan / Finance Director 500 Greynolds Circle, Lantana, Florida 33462 (954) 540-5035 / <a href="mailto:skaplan@lantana.org">skaplan@lantana.org</a>
Town Lauderdale by the Sea	
Scope of Work	Financial Audit, ACFR, Pension
Value of Contract	\$36,500
Dates	Annually since 2010
Engagement Partner	David Caplivski
Client Contact	Lucila Lang / Finance Director 4501 Ocean Drive, Lauderdale by The Sea, Florida 33308 (954) 640-4206 / <a href="mailto:lucilal@lbts-fl.gov">lucilal@lbts-fl.gov</a>
Indian Trail Improvement District	
Scope of Work	Financial Audit
Value of Contract	\$56,000
Dates	Annually since 2016
Engagement Partner	David Caplivski
Client Contact	Burgess Hanson / Executive Director 13476 61 Street, West Palm Beach, Florida 33412 (561) 793-0874 / <a href="mailto:bhanson@indiantrail.com">bhanson@indiantrail.com</a>

See link to Town of Lantana ACFR below.

[2022\\_lantana.pdf \(flauditor.gov\)](#)

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

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

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

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

Years Performing Government Audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton. Tony has been certified by the AICPA in Advanced Single Audit and he previously served as a GFOA CAFR Reviewer.

#### ***David Caplivski, CPA (Partner + Key Member)***

Years Performing Government Audits: 14+

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

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

Years Performing Government Audits: 40+

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

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

Years Performing Government Audits: 15+

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

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

Years Performing Government Audits: 7+

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

## **Staff Continuity**

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

The partner and manager will be available to discuss all material matters affecting the Town's financial position or operation.

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

Personnel will be available to the extent proposed for the duration of the project and no person designated as to the project shall be removed or replaced without the prior written concurrence of the Town of Lake Park.

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the Town.



A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

The assigned personnel will work closely with the partner and the Town to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.





**Antonio 'Tony' J. Grau, CPA**

Item 7.

**Partner**

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

---

***Experience***

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

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

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***Education***

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

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

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

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

Key Largo Water Treatment District  
Mae Volen Senior Center, Inc.  
North Lauderdale Academy High School  
Orlando Housing Authority  
Palm Beach County Workforce Development Board  
Peninsula Housing Programs  
School Board of Broward County  
School Board of Miami-Dade County  
School Board of Palm Beach County  
South Florida Water Management District  
Southwest Florida Workforce Development Board  
Town of Davie  
Town of Highland Beach  
Town of Hypoluxo  
Village of Golf  
Village of Wellington  
West Palm Beach Housing Authority

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

**Course**

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

**Hours**

32  
58  
90 (includes 4 hours of Ethics CPE)

***Professional Associations/Memberships***

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

Florida Government Finance Officers Association  
Government Finance Officers Association Member



**Experience**

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

**Education**

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

**Certifications and Certificates**

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

**Clients Served (partial list)**

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	81 (includes 4 hours of Ethics CPE)

**Professional Associations**

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



Experience

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

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

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

Education

University of Miami (1966)  
Bachelor Degree  
Business Administration  
  
Certified Public Accountant (1970)  
AICPA Certificate of Educational Achievement Governmental and Not-For-Profit Accounting and Auditing (1994/1995)

Clients Served (partial list)

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

Professional Education (over the last two years)

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

Professional Associations/Memberships

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





## Vinnette Hall, CPA, Manager Item 7.

Contact : [vhall@graucpa.com](mailto:vhall@graucpa.com) / (561) 939-0075

### Experience

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

### Education

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

### Clients Served (partial list)

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

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	61
Total Hours	85 (includes 4 hours of Ethics CPE)

### Professional Associations/Memberships

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



**Jaime Medlicott, CPA**  
**Senior Auditor**

Item 7.

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

**Experience**

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

**Education**

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

**Clients Served** (partial list)

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

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

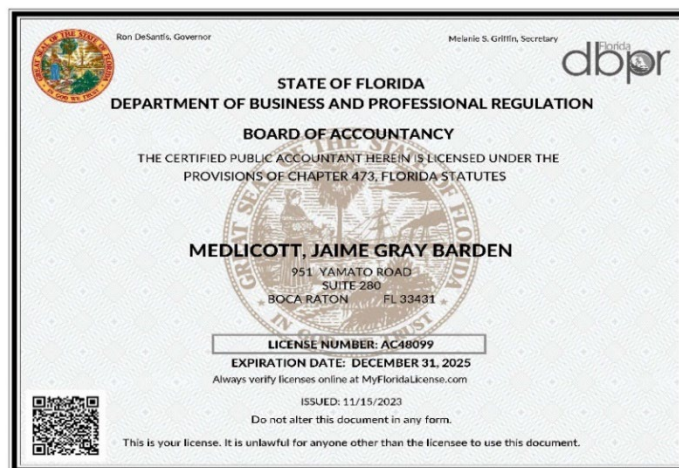
**Professional Education** (*over the last two years*)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	49
Total Hours	81 (includes 4 hours of Ethics CPE)

**Professional Associations/ Memberships**

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





All CPA's assigned to the engagement have properly maintained Continuing Professional Education (CPE) in governmental accounting as required by the Board of Accountancy.



August 24<sup>th</sup>, 2023

Antonio Jose Grau, Jr  
951 Yamato Road  
Suite 280  
Boca Raton, FL 33431

AICPA Account Number: 1177421

To Whom It May Concern,

This letter is to confirm that Antonio Jose Grau, Jr is an active, Regular Member of the AICPA. Mr. Antonio Jose Grau, Jr has been in good standing since June 30<sup>th</sup>, 1986.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. Antonio Jose Grau, Jr's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson  
Senior Manager  
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or  
[service@aicpa.org](mailto:service@aicpa.org)

\*Please note that membership in the AICPA is not verification of CPA certification.

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1 919.402.4500 F: +1 919.402.4505  
[aicpaglobal.com](http://aicpaglobal.com) | [cimaglobal.com](http://cimaglobal.com) | [aicpa.org](http://aicpa.org) | [cgma.org](http://cgma.org)



August 24<sup>th</sup>, 2023

David Capilvski  
951 Yamato Road  
Suite 280  
Boca Raton, FL 33431

AICPA Account Number: 8074366

To Whom It May Concern,

This letter is to confirm that David Capilvski is an active, Regular Member of the AICPA. Mr. David Capilvski has been in good standing since July 31<sup>st</sup>, 2014.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. David Capilvski's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson  
Senior Manager  
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or  
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August 24<sup>th</sup>, 2023

Antonio Grau  
951 Yamato Road  
Suite 280  
Boca Raton, FL 33431

AICPA Account Number: 316825

To Whom It May Concern,

This letter is to confirm that Antonio Grau is an active, Honorary Member of the AICPA. Mr. Antonio Grau has been in good standing since September 30<sup>th</sup>, 1970.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. Antonio Grau's Honorary membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson  
Senior Manager  
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or  
[service@aicpa.org](mailto:service@aicpa.org)

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August 24<sup>th</sup>, 2023

Vinnette Hall  
951 Yamato Road  
Suite 280  
Boca Raton, FL 33431

AICPA Account Number: 3838361

To Whom It May Concern,

This letter is to confirm that Vinnette Hall is an active, Regular Member of the AICPA. Ms. Vinnette Hall has been in good standing since July 17<sup>th</sup>, 2017.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Ms. Vinnette Hall's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson  
Senior Manager  
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or  
[service@aicpa.org](mailto:service@aicpa.org)

\*Please note that membership in the AICPA is not verification of CPA certification.

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August 24<sup>th</sup>, 2023

Jaime Gray Barden Medlicott  
951 Yamato Road  
Suite 280  
Boca Raton, FL 33431

AICPA Account Number: 8667418

To Whom It May Concern,

This letter is to confirm that Jaime Gray Barden Medlicott is an active, Regular Member of the AICPA. Ms. Jaime Gray Barden Medlicott has been in good standing since January 31<sup>st</sup>, 2015.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Ms. Jaime Gray Barden Medlicott's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson  
Senior Manager  
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or  
[service@aicpa.org](mailto:service@aicpa.org)

\*Please note that membership in the AICPA is not verification of CPA certification.

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**Clients that have discontinued the use of our services within the past two (2) years.**

Item 7.

CareerSource Central Florida, CareerSource Brevard, and Village of Wellington due to mandatory audit rotation.

**Letters of Recommendation**

Town of Lantana

**COUNCILMEMBERS**

Lynn J. Moorhouse, D.D.S., Vice Mayor  
Mark Zeidler, Vice Mayor Pro Tem  
Christopher Castle  
Kern Mason



Karen Lythgoe  
MAYOR

500 Greynolds Circle  
Lantana, FL 33462-4544  
(561) 540-5000  
www.lantana.org

May 4, 2023

RE: Letter of Recommendation

To Whom It May Concern:

I am pleased to recommend the services of Grau & Associates (Grau).

Grau has been the Town of Lantana's auditors since 2012 and have provided professional and thorough work product in a most professional and courteous manner. They have also provided many helpful recommendations and are prompt in their responses to our inquiries. Their knowledge of subject matter is thorough and extensive.

We are pleased with Grau's exceptional work and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

Stephen Kaplan  
Finance Director  
Town of Lantana





THE TOWN OF  
**LAUDERDALE-BY-THE-SEA**  
4501 N. OCEAN DRIVE,  
LAUDERDALE-BY-THE-SEA, FL 33308  
Phone: 954-640-4200; Fax: 954-640-4236

May 8, 2023

To Whom It May Concern:

Grau & Associates (Grau) has been the external auditor for the Town of Lauderdale-By-The-Sea since 2010 and they have always provided a professional and thorough work product in a most professional and courteous manner. They have also provided many helpful and legitimate recommendations and their staff has been available with prompt responses to our inquiries. Their knowledge of their subject matter is thorough and extensive.

We are very pleased with Grau's exceptional work to date and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

Lucila Lang  
Finance Director  
Town of Lauderdale-By-The-Sea

[www.lbts-fl.gov](http://www.lbts-fl.gov)

RELAX... YOU'RE HERE

# *State of Florida*

## *Department of State*

I certify from the records of this office that ANTONIO J. GRAU, CPA P.A. is a corporation organized under the laws of the State of Florida, filed on December 20, 2004, effective January 3, 2005.


The document number of this corporation is P04000170177.

I further certify that said corporation has paid all fees due this office through December 31, 2024, that its most recent annual report/uniform business report was filed on January 17, 2024, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Seventeenth day of January,  
2024*



  
*Secretary of State*

Tracking Number: 6387240896CC

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

## **Ability and Capability to Perform Required Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Audit Approach**

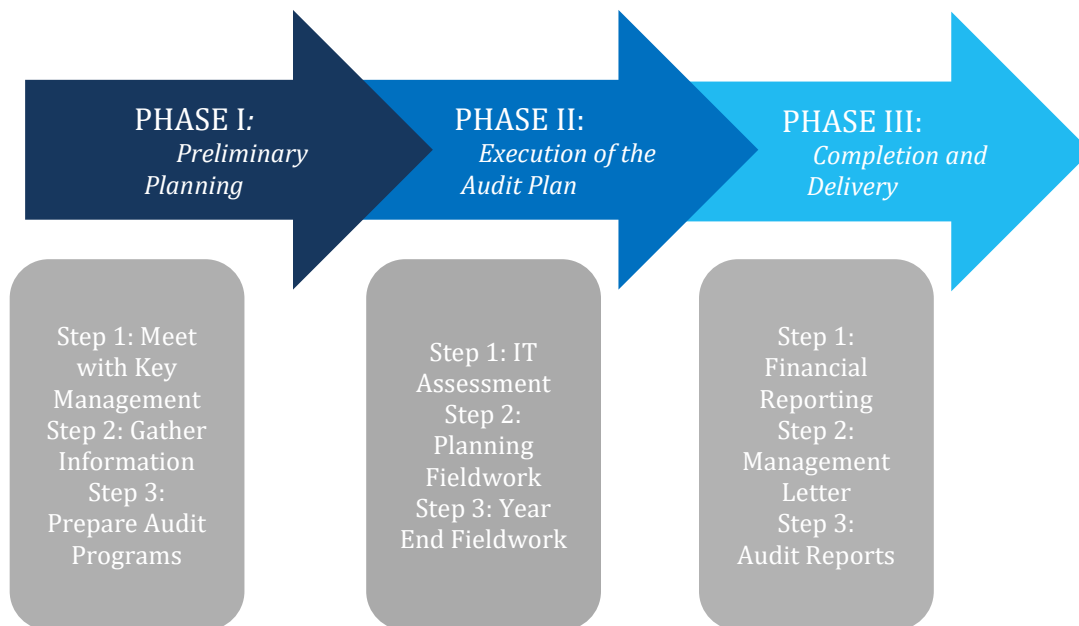
### **Firm Methodology**

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

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

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

### **Proposed segmentation of the engagement**



### **Phase I: Planning Phase**

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

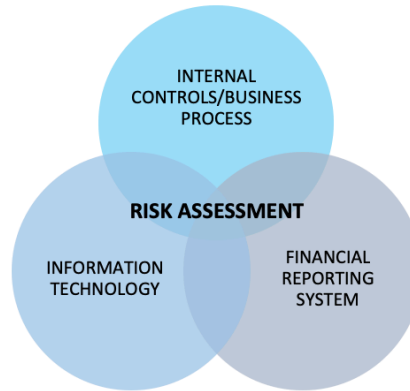
#### *Step 1: Meet with the Town's Key Management*

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the Town Commission to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

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

### Step 2: Gather Information

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



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

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

#### Other Planning Procedures include:

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

### Step 3: Develop Audit Plan

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

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

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

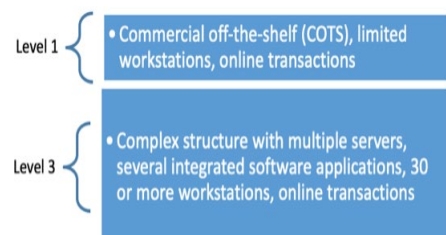
### Step 1: IT Assessment

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

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

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

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



We have partnered with True Digital Security, a firm recognized as one of the countries most advanced IT service providers, to work side by side with our audit team. We believe partnering with an industry expert provides additional assurance to the Town that its IT systems are being checked and evaluated accurately. True Digital Security is at the cutting edge of the rapidly evolving environment of network and database security, internet security and vulnerability testing. In today's information age, an in-house IT auditor may not have the most up-to-date experience and training for handling sensitive information and financial database security.

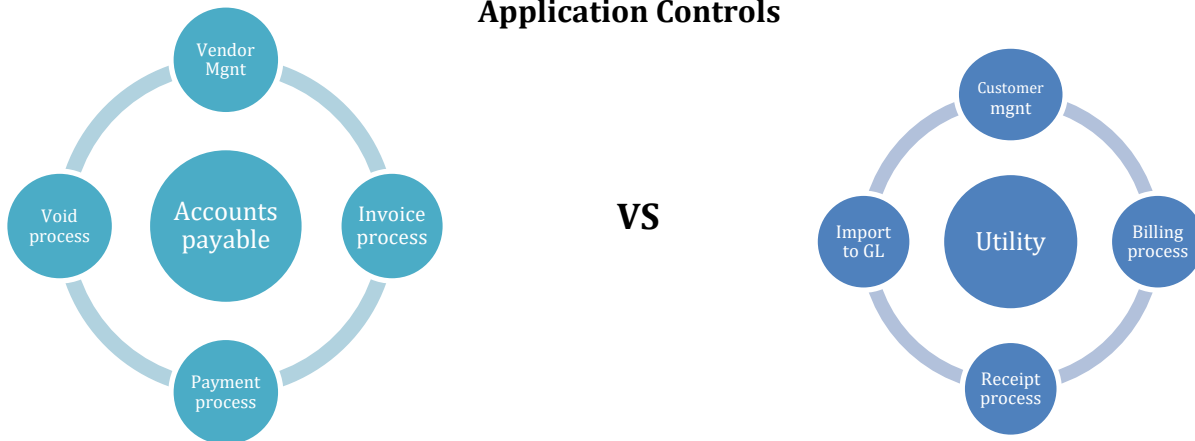
We will work alongside our IT Contractor to assess, document, and test as deemed necessary the following five areas of IT controls:

### General IT Controls

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

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

### Application Controls



#### Step 2: Planning Fieldwork

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

### *Step 3: Year End Fieldwork*

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

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

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

## **Phase III: Reporting**

### *Step 1: Financial Reporting*

During this step, the audit team will complete the tasks related to financial reporting, including drafting/reviewing the financial statements. Tasks to be performed include:

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

### *Step 2: Management Letter*

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

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

### *Step 3: Audit Reports*

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

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



**Tentative Schedule for FY2023 and forward**

Item 7.

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

**Current Workload and Capacity**

We are committed to the Town's timeline for completing the audit and we will plan and perform the audit to meet your deadlines. We have always met the reporting deadline set forth by management. You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

## Most Recent Two External Peer Review

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



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



AICPA

Peer Review  
Program

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



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



AICPA

Peer Review  
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.6190 | [www.ficpa.org](http://www.ficpa.org)

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

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

## Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

## Disciplinary Action

During the last three (3) years, Grau & Associates, its partners or employees have not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

## Litigation Status

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

## Audit Fee



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2025 are as follows Item 7.

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$65,000
2024	\$65,000
2025	<u>\$65,000</u>
<b>TOTAL (2023-2025)</b>	<b><u>\$195,000</u></b>

The above fees are based on the assumption that the Town maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

## **Affidavits/Acknowledgments**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

**6.1. RFP Information Form**

**Mailing Date:**  
RFP 104 -2024

**Buyer:** Town of Lake Park  
**Email:** townclerk@lakeparkflorida.gov

**Responses must be received by:**  
**February 20, at 2:30 A.M. Eastern Time**

**THE LETTER OF ENGAGEMENT****EXTERNAL AUDITING SERVICES****RFP 104 -2024**

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: Grau & Associates

Telephone: (561) 994-9299

Principal Business Address:

Fax: (561) 994-5823

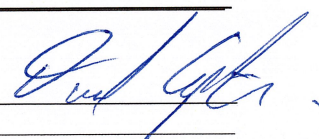
951 Yamato Road, Suite 280, Boca Raton, FL 33431

E-mail address: dcaplivski@graucpa.com

Contact Name: David Caplivski

Mailing Address: 951 Yamato Road, Suite 280, Boca Raton, FL 33431

Title: Vice President

Authorized Signature: 



## RFP Certification Form (page 1 of 4)

**CERTIFICATE OF AUTHORITY**  
(IF CORPORATION)

STATE OF Florida )  
 ) SS:  
COUNTY OF Palm Beach )

I HEREBY CERTIFY that a meeting of the Board of Directors of the  
Grau & Associates

a corporation existing under the laws of the State of Florida, held on February  
19, 20 24, the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, February 20, 20 24, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this 19, day of February, 20 24.

Secretary: \_\_\_\_\_

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**



**BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

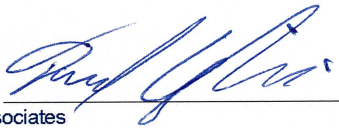
--If insurance certificates are scheduled to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer:  Signature:  
Grau & Associates  
 (Company name)

Date: 2/19/2024 Print Name:  
David Caplivski

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
 MAY DISQUALIFY THE PROPOSAL**

#### 6.4. Proposer Background Information

##### INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

##### COMPANY NAME:

Grau & Associates

##### COMPANY OFFICERS:

President Antonio J. Grau

Vice President David Caplivski

Secretary Michelle Grau

Treasurer Antonio J. Grau

##### COMPANY OWNERSHIP:

Antonio J. Grau 95 % of  
ownership

David Caplivski 5 % of  
ownership

\_\_\_\_\_% of  
ownership

\_\_\_\_\_% of  
ownership

##### LICENSES:

1. County or Municipal Business Tax Receipt Number 200911993 (attach copy with Response)

2. Business Tax Receipt Classification AD64305

3. Business Tax Receipt Expiration Date: 9/30/2024

4. Social Security or Federal I.D. Number 20-2067322

\_\_\_\_\_

**EXPERIENCE:**

6. Number of Years the Proposer has been in business: 19 years.

7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: 35 years

8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 19 years

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

**Proposer Background Information (continued)**

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

Town of Lantana	Annually since 2011	Financial Audit, ACFR
-----------------	---------------------	-----------------------

500 Greynolds Circle, Lantana, Florida 33462		
--	--	--

--	--	--

--	--	--

Contact Person: Stephen Kaplan / Finance Director Phone Number (954) 540-5035

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

Town Lauderdale by the Sea	Annually since 2010	Financial Audit, ACFR, Pension
----------------------------	---------------------	--------------------------------

4501 Ocean Drive, Lauderdale by The Sea, Florida 33308		
--	--	--

--	--	--

--	--	--

Contact Person: Lucila Lang / Finance Director Phone Number (954) 640-4206

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

Indian Trail Improvement District	Annually since 2016	Financial Audit
-----------------------------------	---------------------	-----------------

13476 61 Street, West Palm Beach, Florida 33412		
---	--	--

--	--	--

--	--	--

Contact Person: Burgess Hanson / Executive Director Phone Number (561) 793-0874

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

--	--	--

--	--	--

--	--	--

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL**



**6.5. Sample Affirmative Action Policy  
For Equal Employment Opportunity**

**AFFIRMATIVE ACTION/  
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **(Grau & Associates)** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **(Grau & Associates)** is to ensure that the following personnel practices are being satisfied:

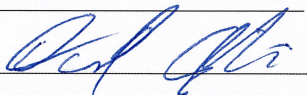
1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.
2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.
3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

**(Grau & Associates)** is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **(Grau & Associates)** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (David Caplivski) at ((561) 939-6676) regarding this Affirmative Action Policy.

DATE: 2/19/2024

(SIGNATURE/TITLE):  Vice President

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**



## 6.6. Debarment and Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

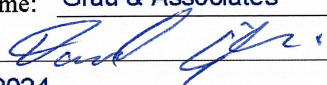
(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: Grau & Associates

Signature: 

Date: 2/19/2024

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**



### Vendor Information Form

If your company would like to be placed on the Town's vendor list, please fill out the following information, and provide to the Town Clerk.

Contact Person: Elizabeth Strong  
 Name of Company: Grau & Associates  
 Company Address: 951 W. Yamato Rd. Suite 280  
 City: Boca Raton State: Florida Zip Code: 33431  
 Phone Number: (561) 994-9299 Fax Number: (561) 994-5823  
 Email Address: estrong@graucpa.com  
 Website: www.graucpa.com

Brief explanation of what the company does or specializes in: \_\_\_\_\_

Certified Public Accounting firm providing comprehensive financial and compliance auditing,  
attestation and accounting, and other management consulting services.

Any additional information you would like to provide the Town about your company: \_\_\_\_\_

Date: 2/19/2024

**Submit**

## Occupational License

Item 7.



## Conflict of Interest

Grau & Associates has no conflict of interest with regard to any other work performed by the firm for the Town of Lake Park.



# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

**Partial List of Clients**

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

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

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

**Consulting / Management Advisory Services**

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

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

**Arbitrage**

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

**Request for Proposal – External Auditing Services**

**RFP # 104-2024**

**Town of Lake Park**

**February 20, 2024**



**Nowlen, Holt & Miner, P.A.**

**Edward T. Holt, Managing Partner**  
[eth@nhmcpa.com](mailto:eth@nhmcpa.com)

**West Palm Beach Office**  
515 N. Flagler Drive, Suite 1700  
Post Office Box 347  
West Palm Beach, FL 33402  
Telephone: (561) 659-3060  
Fax: (561) 835-0628  
FEIN #: 59-2749772

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# NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE  
NORTHBRIDGE CENTRE  
515 N. FLAGLER DRIVE, SUITE 1700  
POST OFFICE BOX 347  
WEST PALM BEACH, FLORIDA 33402-0347  
TELEPHONE (561) 659-3060  
FAX (561) 835-0628  
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA  
EDWARD T. HOLT, CPA  
WILLIAM B. MINER, RETIRED  
ROBERT W. HENDRIX, JR., CPA  
JANET R. BARICEVICH, RETIRED, CPA  
TERRY L. MORTON, JR., CPA  
N. RONALD BENNETT, CVA, ABV, CFF, CPA  
ALEXIA G. VARGA, CFE, CPA  
EDWARD T. HOLT, JR., PFS, CPA  
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA  
RYAN M. SHORE, CFP®, CPA  
WEI PAN, CPA  
WILLIAM C. KISKER, CPA  
RICHARD E. BOTTS, CPA

February 20, 2024

Town of Lake Park  
535 Park Avenue  
Lake Park, Florida 33403

BELLE GLADE OFFICE  
333 S.E. 2nd STREET  
POST OFFICE BOX 338  
BELLE GLADE, FLORIDA 33430-0338  
TELEPHONE (561) 996-5612  
FAX (561) 996-6248

Audit Committee:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Town of Lake Park (the "Town") for the fiscal years ending September 30, 2023, 2024, and 2025 with the option by the Town to extend the initial term for two (2) additional (1) year periods.

We understand the scope of services requested by the Town as outlined in the Town's RFP. We are committed to exceeding the performance specifications outlined and meeting all the Town's time requirements.

We will audit the financial statements of the Town, and express an opinion on the fair presentation of the statements in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in *Government Auditing Standards*, provisions of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Florida Statutes, Rules of the Auditor General, and other rules as applicable. At the conclusion of the audit, we will issue a management letter, which would include any significant audit findings.

Nowlen, Holt & Miner, P.A. ("NH&M") believes our expansive governmental experience, quality of team members, and emphasis on client satisfaction makes our firm the best qualified to provide audit services to the Town.

Our firm is best qualified to perform the engagement and provide the Town with the following added advantages:

- **Expertise Auditing the Town** – Our previous audit experience with the Town provides us with the extensive knowledge necessary to perform an efficient and effective audit. During our 16 years of providing auditing services to the Town, we have become familiar with its operations, accounting system and internal controls, providing us with a first-hand understanding of the Town's needs and requirements.
- **Communication** – NH&M strives to build strong relationships with our clients. An essential part of this relationship is communication. NH&M has a firm policy of responding to phone calls and/or emails within 24 hours. We encourage clients to call year-round to discuss questions or concerns as they arise. Our team is always prepared to answer questions or discuss audit issues at no additional charge.

- **Governmental Experience** – NH&M has served a remarkable number of South Florida governmental entities for over 50 years. Unlike many other firms, NH&M's primary focus is governmental entities. Consequently, our team has mastered the elements of the audit process and is prepared to resolve issues typical to governmental entities such as the Town. Our expertise will be vital over the next several years with the implementation of the new Governmental Accounting Standards Board pronouncements.
- **Staff Continuity/Professional Qualifications** – We are proud to have high staff retention and minimal turnover. Our engagement team will remain consistent from year-to-year and will include experienced individuals. Such continuity, stability and team work give our employees valuable client and industry-specific knowledge, which in turn, maximizes audit efficiency and strengthens our working relationship with the Town.
- **Additional Resources** – We are members of CPAmerica International, Inc. an international association of independent accounting firms. For this reason, we can draw from the vast consulting resources of CPAmerica International member firms with 500 offices in more than 370 cities around the globe (see Appendix D).

Our proposal outlines our qualifications and expertise further. Thank you for giving us the opportunity to present our credentials. We are confident our qualifications make us the ideal firm to fulfill your audit needs and would like to emphasize our desire to serve as the Town's auditors. Again, thank you for your consideration, and we look forward to serving as your auditors.

#### **FIRM CONTACT AND INFORMATION**

Edward T. Holt, President, 515 N. Flagler Drive, Suite 1700, West Palm Beach, Florida 33401, (561) 659-3060. Mr. Holt is authorized to bind the offeror. This proposal is a firm and irrevocable offer for ninety (90) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,



Nowlen, Holt & Miner, P.A.

## **Firm Qualifications and Experience**

### **About Nowlen, Holt & Miner, P.A.**

NH&M is a local firm of certified public accountants. Established in 1961, we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support and management services. NH&M's philosophy is to combine the knowledge of experienced professionals with the responsiveness and flexibility of a local CPA firm. We have flipped the typical staff "pyramid" where much of the work is performed by partners and managers instead of first year team members.

### **Independence**

As defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards, Nowlen, Holt & Miner, P.A. is independent of the Town of Lake Park and any component units of the Town. Our firm has audited the Town for the past 16 years. We will give the Town written notice of any professional relationships entered into during the period of the engagement that might create a conflict of interest. Our proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

### **Licensed to Practice in Florida**

NH&M is an entity licensed to practice in Florida. All key team members are Certified Public Accountants and are properly licensed to practice in Florida, and qualified to perform governmental audits. Our firm and all professionals are members in good standing of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards. Please see Appendix A for a copy of NH&M's State of Florida Board of Accountancy Business License.

### Staff Continuity and Longevity

Hiring and retaining highly qualified professionals is at the core of our firm's business philosophy. We believe staff retention is a crucial factor in increasing audit efficiency and maintaining high levels of client satisfaction. The following table outlines our staff's experience and length of employment with the firm.

Professional Staff	Years of Experience in Public Accounting	Years of Employment with NH&M Nowlen, Holt & Miner, P.A.
<b>Partners</b>		
Edward T. Holt, CPA	52	52
Robert W. Hendrix, CPA	45	45
Terry L. Morton, CPA	35	35
N. Ronald Bennett, CPA, CFF	35	35
Alexia G. Varga, CPA, CFE	22	22
Edward T. Holt, Jr., CPA	19	19
Brian J. Brescia, CPA, CFP®	18	16
<b>Sub-Total</b>	<b>226</b>	<b>224</b>
<b>Managers</b>		
William C. Kisker, CPA	48	18
Mark Bymaster, CPA, CFE	16	16
<b>Sub-Total</b>	<b>64</b>	<b>34</b>
<b>Supervisors</b>		
Ryan Shore, CPA	11	10
Wei Pan, CPA	11	11
<b>Sub-Total</b>	<b>22</b>	<b>21</b>
<b>Staff</b>		
Emilie Hendrix	16	16
Kristy Rowe	4	4
<b>Sub-Total</b>	<b>20</b>	<b>20</b>
<b>Professional Staff Total</b>	<b>332</b>	<b>299</b>

### Experience in Governmental Audits and Single Audits

Nowlen, Holt & Miner, P.A. has been auditing South Florida governmental entities for over 50 years. Several of our clients receive Federal and/or State funding which require compliance audits under provisions of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Florida Auditor General. Because NH&M's main focus is governmental auditing, our team has an extensive understanding of issues related to government auditing and the accounting requirements.

### State and National Affiliations

NH&M is a member in good standing of the Florida Institute of Certified Public Accountants (FICPA), FICPA State and Local Government Section, Government Finance Officers Association (GFOA), and Florida Government Finance Officers Association (FGFOA). Terry L. Morton is currently serving on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities in order to determine whether a ACFR meets the reporting requirements necessary to obtain a Certificate of Achievement of Excellence in Financial Reporting.

### GFOA Experience

NH&M has assisted a number of our past and current governmental clients with their ACFR preparation. This program is recognized as the highest award in governmental financial reporting. We assisted both the Children's Services Council of Broward County and the City of Belle Glade with their initial ACFR preparation and are currently assisting several of our other governmental clients with their ACFR preparation. All the governments we have assisted with their ACFR preparation have been awarded Certificates of Achievement for Excellence in Financial Reporting.

### Certified Fraud Examiners

Mark Bymaster is a member of the Association of Certified Fraud Examiners (ACFE) and is a Certified Fraud Examiner (CFE). In addition, both Terry L. Morton and N. Ronald Bennett are members of the ACFE. The ACFE is the world's largest organization and premier provider of anti-fraud training and education. The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs also help entities, not only by uncovering fraud, but by assisting in implementing processes to prevent fraud from occurring in the first place.

The ACFE's Board of Regents awards this designation only to select professionals who meet a stringent set of criteria, including character, experience, and education. CFEs have a unique set of skills that are not found in any other career field; their skills combine knowledge of complex financial transactions with an understanding of methods of law and how to resolve allegations of fraud.

### **Certified in Financial Forensics**

In addition to the ACFE membership, N. Ronald Bennett is Certified in Financial Forensics (CFF). The CFF credential is the mark of excellence in forensic accounting. It identifies those forensic accounting professionals who have the ability to provide sound and reliable forensic accounting services. Those who earn the CFF credential must:

- Be a member in good standing of the AICPA
- Hold a valid CPA certificate or license
- Demonstrate experience in forensic accounting
- Demonstrate a history of continuing education and commitment to lifelong learning

### **Prior Engagements with the Town of Lake Park**

NH&M has provided the Town of Lake Park auditing services for the past 16 years.

### **Equal Opportunity Employment**

Nowlen Holt and Miner, P.A. recognizes and supports its obligations to ensure no discrimination occurs in its personnel practices because of race, color, religion, sex, age, handicap, veteran's status, or national origin. We are committed to a policy of nondiscrimination in all terms and conditions of employment.

### **Additional Services**

See Schedule of Professional Fees for Non-Audit Additional Services in Appendix C for any additional work which may be requested by the Town which is outside the scope of this contract.

### Governmental Audits Performed by Our Audit Team

NH&M has audited, reviewed and compiled the financial statements of numerous governmental entities. Our experience qualifies us to provide the Town with efficient and thorough auditing services. We are proud of our history and our abilities to understand and work within the complex guidelines of Generally Accepted Auditing Standards and *Government Auditing Standards*.

Below is a list of Nowlen, Holt & Miner, P.A.'s current governmental municipality audits, for which we are providing auditing services and are the lead auditor, as well as a contact person and a phone number for each. We encourage you to contact these individuals as you please.

Audit Engagement	Audit Term	Partners	ACFR	Single Audit	Client Contact
<b>City of Belle Glade</b> 110 Dr. Martin Luther King Jr., Blvd West Belle Glade, FL 33430	1977-Current	Robert Hendrix Terry Morton	✓	✓	<b>Diana Hughes</b> Finance Director 561-996-0100
<b>City of Greenacres</b> 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	<b>Teri Beiriger</b> Finance Director 561-642-2019
<b>Town of Highland Beach</b> 3614 S. Ocean Blvd Highland Beach, FL 33487	2022-Current	Edward T. Holt Ronald Bennett	✓		<b>David DiLena</b> Finance Director 561-278-4548
<b>Town of Manalapan</b> 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			<b>Linda Stumpf</b> Town Manager 561-383-2540
<b>Town of Mangonia Park</b> 1755 E. Tiffany Dr. Mangonia Park, FL 33407	2011-Current	Edward T. Holt Terry Morton			<b>Ken Metcalf</b> Town Manager 561-848-1235
<b>Town of Ocean Ridge</b> 6450 N. Ocean Blvd. Ocean Ridge, FL 33435	2006-Current	Edward T. Holt Ronald Bennett			<b>Lynne Ladner</b> Town Manager 561-732-2635
<b>Town of Ocean Breeze</b> 1508 NE Jensen Beach Blvd. Jensen Beach, FL 34957	2020-Current	Edward T. Holt Terry Morton			<b>Pamela Orr</b> Town Clerk 772-334-6826
<b>Town of Palm Beach Shores</b> 247 Edwards Lane Palm Beach Shores, FL 33404	2004-Current	Edward T. Holt Terry Morton			<b>Darlene Hopper</b> Town Administrator 561-844-3457
<b>Village of North Palm Beach</b> 501 US Highway 1 North Palm Beach, FL 33408	2005-Current	Edward T. Holt Terry Morton	✓		<b>Samia Janjua</b> Deputy Village Manager 561-841-3360



Below is a list of Nowlen, Holt & Miner, P.A.'s current governmental special district audits, for which we are providing auditing services and are the lead auditor, as well as a contact person and a phone number for each. We encourage you to contact these individuals as you please.

Audit Engagement	Audit Term	Partners	ACFR	Single Audit	Client Contact
<b>Bolles Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Century Park Place CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Clewiston Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Cutler Cay CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Disston Island Conservancy District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>East Beach Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>East Shore Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Everglades Agricultural Area Environmental Protection District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry Morton			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Gladeview Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Highland Glades Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Marsh Harbour CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922

Audit Engagement	Audit Term	Partners	ACFR	Single Audit	Client Contact
<b>NPB Heights Water Control District</b> 601 Heritage Dr., #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry Morton			<b>Lynn McCullough</b> Chairman 561-743-7674
<b>Pahokee Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pelican Lake Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pine Tree Water Control District</b> P.O. Box 2811 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Ritta Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Riverside Park CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Shawano Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Secretary 561-655-0620
<b>Solid Waste Authority of Palm Beach County</b> 7501 N. Jog Rd. West Palm Beach, FL 33412	2015-Current	Edward T. Holt Terry Morton	✓	✓	<b>Paul Dumars</b> Chief Financial Officer 561-640-4000
<b>South Florida Conservancy District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>South Shore Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940

## References

Below are governmental engagements performed in the last 5 years that are similar to the Town's engagement. We encourage the Town to contact any of our current or former clients regarding the audit services we have provided to their respective organizations.

Client	Contact	Address	Length of Service	Total Hours	Engagement Partner
<b>City of Greenacres</b>	Teri Beiriger Finance Director 561-642-2019	5800 Melaleuca Lane Greenacres, FL 33463	2015- Current	350	Edward T. Holt N. Ronald Bennett
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable.</li> <li>Performed Federal and State Single Audit</li> <li>Assisted with ACFR preparation.</li> </ul>					
<b>City of Belle Glade</b>	Diana L. Hughes Finance Director 561-996-0100	110 Dr. Martin Luther King Jr., Blvd. West Belle Glade, FL 33430	> 20 years	500	Robert W. Hendrix Terry L. Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable.</li> <li>Performed Federal and State Single Audit</li> <li>Assisted with ACFR preparation.</li> <li>Performed Federal Single Audit</li> </ul>					
<b>Village of North Palm Beach</b>	Samia Janjua Deputy Village Manager 561-841-3360	501 US Highway 1 North Palm Beach, FL 33408	2006- Current	400	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable.</li> <li>Assisted with ACFR preparation.</li> </ul>					
<b>Town of Palm Beach Shores</b>	Darlene Hopper Town Treasurer 561-844-3457	247 Edwards Lane Palm Beach Shores, FL 33414	2004- Current	150	Edward T. Holt Terry Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable.</li> <li>Assisted with Financial Statement preparation</li> </ul>					

### Audit Team Members

#### Managing Partner

Edward T. Holt, CPA

#### Key Roles

- Responsible for overall audit practice
- Assumes responsibility for quality control throughout firm
- Assures all commitments to clients are timely met
- Selects and assigns appropriate staff to engagements
- Reviews audit documentation, financial statements, reports and management letters
- Meets with clients on material matters
- Signs audit reports and management letters

#### Audit Partner

Robert W. Hendrix, Jr., CPA  
 Terry L. Morton, CPA  
 N. Ronald Bennett, CPA

#### Key Roles

- Develops overall audit approach, including preparing audit programs
- Coordinates audit planning, development and timeline
- Maintains client contact and communications regarding audit progress, significant findings and any client questions
- Supervises audit team members to ensure quality control throughout audit engagement
- Reviews workpapers, audit reports and financial statements

#### Manager

William C. Kisker, CPA  
 Mark Bymaster, CPA

#### Key Roles

- Implements audit approach
- Performs risk assessment procedures to document understanding of client, including internal controls
- Maintains client contact and communication regarding any client questions
- Researches technical accounting and audit issues as necessary
- Recommends audit adjustments for partners review
- Reviews workpapers of seniors and staff accountants
- Reviews financial statements and audit reports
- Prepares management letter for partners review

#### Senior/Staff

Kristy Rowe

#### Key Roles

- Performs audit procedures as required by audit programs
- Documents understanding of client's internal control
- Prepares financial statements and audit reports for management's review
- Maintains and update audit documentation records
- Confirms asset and liability account balances
- Performs analytical procedures
- Performs tests of compliance

### Audit Team

To provide the Town with optimal audit service, we have assembled a talented audit team whose knowledge and experience will be ideal to meet the requirements of the Town. All of our key team members have more than 10 years of government auditing experience and over 80% of our team is a licensed CPA. It is NH&M's policy not to assign first year staff to a new engagement; therefore, the Town will not have to train their auditors. The proposed engagement team is as follows:

*Edward T. Holt, CPA* – Audit Engagement Partner oversees responsibility for the engagement team and signing the final reports. Ed has managed the audits of over 100 different entities throughout his 52 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries.

*N. Ronald Bennett, CPA* – Quality Control Review Partner responsible for reviewing the form and content of the audit workpapers, the independent auditors' report, and other documents to ensure firm and industry standards have been met. Ron has been with the firm for 35 years and has extensive experience in auditing governmental entities and grant compliance testing.

*Terry L. Morton, CPA* – Technical Review Partner and designated "key" team member. Responsible for assigning personnel, reviewing the financial statements, independent auditor' report and other documentations, maintaining client contact and overall engagement team oversight. Terry has been with the firm for 35 years and received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA.

*William C. Kisker, CPA and Mark Bymaster, CPA* – Audit Managers, responsible for daily client contact, executing and supervising the day-to-day fieldwork during the audit, developing audit programs, preparing the financial statements and reports, reviewing the work of senior and staff, and reporting to the partners on the status of the engagement. Bill and Mark have over 60 years of experience combined auditing local governments in Florida including municipalities and special districts.

*Senior/Staff Members* – If additional team members are necessary, we will assign a senior or staff member to work on the Town engagement. Senior/Staff members will execute the day-to-day fieldwork during the audit and will report directly to the audit managers. Any staff members assigned to the Town's engagement will be working out of our West Palm Beach office.

Resumes for all team members are on the following pages. Please see Appendix A for documentation from the Board of Accountancy that all licenses are active and in good standing.

## EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 52 years of experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes governmental, non-profit, retail, construction, and coordinating the firm's continuing professional education program. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Government Finance Officers' Association
- Chamber of Commerce of the Palm Beaches
- CPAmerica International – Council Member

Some of Ed's more current seminars include the following:

- 06/2020 – FGFOA 2020 Annual Conference
- 05/2021 – FGFOA 2021 Annual Conference
- 06/2022 – Annual Accounting and Auditing Update & Review
- 06/2023 – Auditing Developments
- 12/2023 – Impact on GASB on State and Local Governments

Ed has been the Managing Audit Partner for governmental audits from entities such as small towns and special districts to large entities at the County level. Below are a few of the ACFRs and governmental audits Ed has directed while with NH&M:

- City of Greenacres (ACFR)
- Loxahatchee River Environmental Control District (ACFR)
- Solid Waste Authority of Palm Beach County (ACFR)
- Seacoast Utility Authority (ACFR)
- Town of Highland Beach (ACFR)
- Town of Juno Beach (ACFR)
- Town of Lake Park (ACFR)
- Town of Palm Beach (ACFR)
- Town of South Palm Beach (ACFR)
- Village of North Palm Beach (ACFR)

### TERRY L. MORTON, JR., CPA

Terry L. Morton, Jr. is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes a B.S. (with honors) and M.Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- Gold Coast Area, Kairos Prison Ministry, Chairman

Some of Terry's more current seminars include the following:

- 06/2020 – FGFOA 2020 Annual Conference
- 05/2021 – FGFOA 2021 Annual Conference
- 06/2022 – Annual Accounting and Auditing Update & Review
- 06/2023 – Auditing Developments
- 12/2023 – Impact on GASB on State and Local Governments

Terry has been the Audit Partner for governmental audits from entities such as small towns and special districts to large entities at the County level. Below are a few of the ACFRs and governmental audits Terry has managed as an Audit Partner while with NH&M:

- Loxahatchee River Environmental Control District (ACFR)
- Okeechobee Utility Authority
- Solid Waste Authority of Palm Beach County (ACFR)
- Seacoast Utility Authority (ACFR)
- Town of Juno Beach (ACFR)
- Town of Lake Park (ACFR)
- Town of Palm Beach Shores
- Village of North Palm Beach (ACFR)



#### **N. RONALD BENNETT, CPA, ABV, CVA, CFF**

N. Ronald Bennett is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes an MBA in Finance from Florida State University where he was also a member of Beta Gamma Sigma Honor Society, and a Bachelor of Aerospace Engineering (with high honors) from Georgia Institute of Technology. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- American Society of Mechanical Engineers
- National Association of Certified Valuation Analysts
- Association of Certified Fraud Examiners

Some of Ron's more current seminars include the following:

- 06/2020 – FGFOA 2020 Annual Conference
- 05/2021 – FGFOA 2021 Annual Conference
- 06/2022 – Annual Accounting and Auditing Update & Review
- 06/2023 – Auditing Developments
- 12/2023 – Impact on GASB on State and Local Governments

Ron has been the Audit Partner for governmental audits from entities such as small towns and special districts to large entities at the County level. Below are a few of the ACFRs Ron has managed as Audit Partner while with NH&M:

- City of Greenacres (ACFR)
- Port of Palm Beach
- Town of Gulf Stream
- Town of Highland Beach (ACFR)
- Town of Manalapan
- Town of Ocean Ridge
- Town of Palm Beach (ACFR)
- Town of South Palm Beach (ACFR)

### **WILLIAM C. KISKER, CPA**

William C. Kisker is a manager at Nowlen, Holt & Miner, P.A. with 48 years of experience. His education includes a B.S. in Business Administration from Florida State University. He is licensed as a CPA in Florida and is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)

Some of Bill's more current seminars include the following:

- 06/2020 – FGFOA 2020 Annual Conference
- 05/2021 – FGFOA 2021 Annual Conference
- 06/2022 – Annual Accounting and Auditing Update & Review
- 06/2023 – Auditing Developments
- 12/2023 – Impact on GASB on State and Local Governments

Bill has been the Audit Manager for governmental audits from entities such as small towns and special districts to large entities at the County level. Below are a few of the ACFRs and governmental audits Bill has managed while with NH&M:

- City of Belle Glade (ACFR)
- Okeechobee Utility Authority
- Town of Lake Park (ACFR)
- Town of Jupiter Inlet Colony
- Town of Mangonia Park
- Town of Palm Beach Shores
- Village of North Palm Beach (ACFR)

### MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 16 years of experience. His education includes a B.S. in Finance and Information Studies from Florida State University. He received a MAcc. and a Master's in Economics from Florida Atlantic University. He is licensed as a CPA in Florida and is a Certified Fraud Examiner. Mark is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- Audit Committee – School District of PBC

Some of Mark's more current seminars include the following:

- 06/2020 – FGFOA 2020 Annual Conference
- 05/2021 – FGFOA 2021 Annual Conference
- 05/2021 – Annual FICPA Non-For-Profit Conference
- 06/2022 – Annual Accounting and Auditing Update & Review
- 06/2023 – Auditing Developments
- 12/2023 – Impact on GASB on State and Local Governments

Mark has been the Audit Manager for governmental audits from entities such as small towns and special districts to large entities at the County level. Below are a few of the ACFRs and governmental audits Mark has managed as an Audit Manager while with NH&M:

- City of Greenacres (ACFR)
- Loxahatchee River Environmental Control District (ACFR)
- Solid Waste Authority of Palm Beach County (ACFR)
- Seacoast Utility Authority (ACFR)
- Town of Gulf Stream
- Town of Highland Beach (ACFR)
- Town of Juno Beach (ACFR)
- Town of Ocean Breeze
- Town of Palm Beach (ACFR)
- Town of South Palm Beach (ACFR)

### Quality of Staff

Staff retention is an important part of NH&M's strategy for increasing audit efficiency. Because of our firm's low employee turnover rate, the Town will see the same audit team members year-after-year.

Team members will not be changed without the express prior written permission of the Town. If staff rotation is necessary, the team member will be replaced with someone of comparable skills and experience. However, the Town retains the right to approve or reject replacements. Consistency of audit team members from one year to the next, results in a more efficient audit by enhancing both client-specific and industry-specific experience.

### Continuing Professional Education

All team members hold accounting degrees from accredited universities. Several of our team members have advanced degrees and/or multiple degrees in related areas. NH&M believes that, not only to comply with professional standards, but in order to consistently offer our clients the best and most current information, continuing education is a necessity.

Training our team members is important in order to meet the needs of our clients and assist them with new accounting standards. All professionals receive at least the required 80 hours of continuing professional education, as required by Government Auditing Standards and the State Board of Accountancy, every two years. Our professionals attend in-house seminars as well as seminars provided by the AICPA, FICPA, FGFOA, and GFOA. Due to our commitment to remain current on the technical pronouncements, we will keep the Town informed of any new reporting requirements and will discuss any situations involving options in reporting formats.

### Information Technology Specialist

In accordance with auditing standards, we may determine that specialized skills are needed for the audit. If considered necessary, NH&M will utilize the services of a Certified Information Systems Auditor (CISA) to review the Information Technology (IT) system. This review would be conducted in accordance with the relevant professional and ethical standards issued by the Information Systems Audit and Control Association. The objectives of this type of IT review include the following:

- Identify areas of greatest IT risk exposure as it relates to financial data to focus resources
- Asses the confidentiality, integrity and availability of information systems
- Evaluate the effectiveness of management's planning and oversight of IT activities
- Evaluate the adequacy of operating processes and internal controls
- Assess enterprise wide compliance efforts related to IT policies and internal control procedures

**Discontinued Service**

Other than term expirations on contracts, Nowlen, Holt & Miner, P.A.’s has not had any audit clients cancel or terminate their services within the past two (2) years.

**Letters of Reference**

As previously mentioned, Nowlen, Holt & Miner, P.A. has provided auditing services for non-profit organizations and governmental entities for over 50 years. Letters of reference from two of our current governmental entities are included in Appendix B.

**Joint Venture/Consortium**

Nowlen, Holt & Miner, P.A. is neither a joint venture nor a consortium. Our firm will not subcontract, assign or transfer any portion of the audit work if awarded the contract.

**Established to Conduct Business**

Nowlen, Holt & Miner, P.A. is a Florida Corporation that is in good standing and has the authority to transact business in Florida. Please see our Certification Form in the Affidavits/Acknowledgment section for a completed Certificate of Authority.

**Ability and Capability to Perform Required Services**

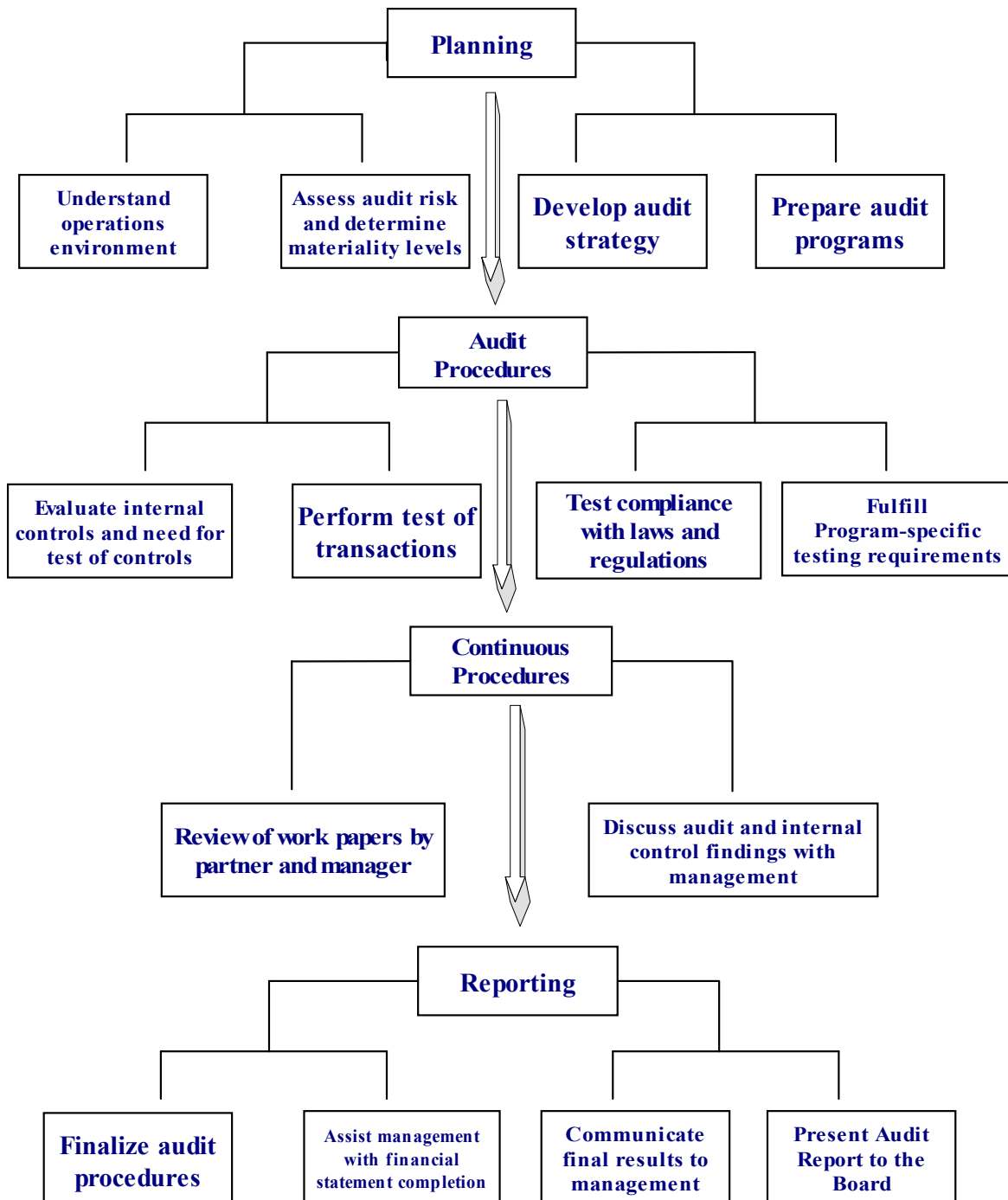
**Governmental Audit Staff**

We have a professional staff of thirteen people. The number of our governmental audit employees, by employee classification, is as follows:

Employee Classification	Total Number	Number of CPAs
Partner	4	4
Managers	2	2
Supervisors	-	-
Seniors/Staff	1	-
<b>TOTAL</b>	<b>7</b>	<b>6</b>

All professional staff assigned to the audit will be working out of our West Palm Beach office. There will be at least one partner working on the engagement full time and one partner part time. There will also be two managers working on the engagement, one full-time and one part-time, and one staff working on the engagement as necessary.

## Specific Audit Approach



### Approach to Providing Audit Services

NH&M understands the scope of work to be performed for the Town, and commits to meet, if not exceed, the Town’s expectations. NH&M has the ability and capability to provide the required services listed in the RFP’s Scope of Work, Section 2.0.

Along with information gathered from the Town, we will use our broad experience with other governmental entities to plan an efficient and effective audit strategy. Our audit will be conducted in accordance with Generally Accepted Auditing Standings and *Government Auditing Standards*. We will also consider state statutes and local ordinances applicable to the Town.

The audit engagement will be segmented into the following stages:

- Develop an Audit Plan
- Execute the Audit Plan
- Completion and Reporting

#### A. Develop an Audit Plan

In order to provide the Town with the most efficient audit services, NH&M will need to develop an in-depth understanding of the Town and its operations. To obtain this understanding, NH&M will discuss operations with Town staff and review budgets, organizational charts, Town manuals and other sources of information. During this time the engagement partner and supervisory team members will meet with Town staff to discuss timing and other expectations the Town has regarding the audit process. During this phase we will perform the following:

- Conduct an entrance conference
- Document the nature, timing, and extent of procedures to be performed to obtain sufficient and appropriate audit evidence
- Perform risk assessment procedures
- Document the Town’s internal control procedures and perform walk-throughs and interviews with Town staff
- Prepare audit programs based on risk assessments
- Perform analytical procedures on account balances
- Request assistance from Town staff in the preparation of certain schedules and pull requested documentation



### *Risk Assessment*

Our audit will be conducted on a risk-based approach. Risk assessment procedures will be performed to provide a basis for the identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Assessed risk considers planning materiality and the identification of significant accounts. Significant accounts are identified based on quantifiable information and the extent to which they are affected by subjective judgments.

### *Consideration of Fraud*

Generally Accepted Auditing Standards establishes standards and provides guidance on the auditor's responsibility to consider the risk of fraud and to design the audit to provide reasonable assurance of detecting fraud that result in the financial statements being materially misstated. The auditor's consideration of fraud is not separate from consideration of risk, but is integrated into the overall risk assessment process. There are two types of misstatements that are relevant to the auditor's consideration of fraud in a financial statement audit:

- Misstatements resulting from fraudulent financial reporting
- Misstatements resulting from misappropriation of assets

When assessing the risk of material misstatement due to fraud, NH&M will consider the type of risk, the significance of the risk, the likelihood of fraud occurring, and the pervasiveness of the risk. The following risk assessment process is used to identify fraud risks:

- Hold a discussion among engagement team members to consider the susceptibility of the Town's financial statements to material misstatements due to fraud
- Make inquiries of management and other Town staff
- Evaluate unusual or unexpected relationships identified by analytical procedures

### *Assistance to be Provided by Town Staff*

In order to perform an effective and efficient audit, we will rely on Town staff to prepare reconciling and back-up schedules, as well as retrieve back-up documents as necessary. Management level employees will also be relied upon to answer various audit questions and explain particular variances as they arise. Staff and management will be allowed necessary time to comply with our audit requests for documents; our staff will always be available to answer any questions Town staff may have on documents or schedules requested.

## B. Execute the Audit Plan

After obtaining a thorough understanding of the Town the audit team will perform the majority of transaction testing and complete audit requirements during the execution of the audit plan. During this segment of the audit we will:

- Obtain third party confirmations
- Test account balances and details
- Perform analytical procedures
- Test transactions and controls
- Test compliance with applicable laws and regulations

### *Computer Assisted Audit Techniques*

Computer Assisted Audit Techniques are used to automate and simplify the data analysis process. NH&M uses IDEA Data Analysis Software which allows us to extract and look at data from different angles to gain greater insight into the Town's operations. The IDEA software can accept electronic records from virtually any bookkeeping/financial accounting system. With the help of IDEA we can quickly select a statistically valid sample of transactions on which to base our audit, evaluate general ledger accounts and journal entries, and even detect fraud. We do this work from our office, saving your staff time and inconvenience.

### *Communications*

Our firm's working relationship with the Town will stress communication and prompt discussion of all important matters as they arise. We will report at least weekly to the Town on the status of any potential audit adjustments, so that the Town may have adequate opportunity to investigate, gather information, and respond as necessary. If necessary, the partner and manager in charge will meet with the Town representatives on any material matters that could affect the financial position or results of operations and will attend the audit committee meeting and commission meetings, on an as needed basis, for discussion of the audit reports as deemed necessary by the Town.

We maintain open communication with clients and respond within 24 hours to requests for assistance with, or information on, accounting and other reporting matters. We encourage clients to call year-round to discuss questions or concerns as they arise, at no additional charge.

## C. Completion and Reporting

The final step in the audit process is the completion and reporting segment. During this segment all audit documentation will be reviewed by the partners to ensure that the testing performed supports the conclusions reached. This stage also includes preparing the financial statements in accordance with auditing and firm standards.

The final segment will include, but is not limited to the following:

- Perform final analytical procedures
- Review draft financial statements and prepare draft reports for the Town to review
- Discuss with management audit findings
- Conduct an exit conference with Town management and/or audit committee
- Engagement partner presents the audit report to the Town Commission

#### *Management Letter Philosophy*

We are required to comply with certain professional standards regarding reporting on internal control, compliance, illegal acts, and errors and irregularities. In addition, it is our firm's philosophy to assist our clients in improving their accounting policies and procedures. We do not recommend change for the sake of change. Our recommendations will focus on the effectiveness and efficiency of the operations and financial reporting of the Town. We will not suggest any change if it is not practical and cost effective.

#### *Reports*

Following the completion of the audit, we will issue the following reports:

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- B. A report on internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- C. Reports on compliance with applicable laws and regulations.
- D. Schedules of federal and state financial assistance and related reports on the administering of federal and state financial assistance programs, if applicable.
- E. A report to management (management letter).
- F. Review of the financial report provided to the Department of Financial Services to assure consistency with the ACFR.
- G. A report on Bond Compliance, "conform letters," and other documents necessary to issue the bonds, if applicable.
- H. An immediate, written report of all irregularities and illegal acts discovered.

In the required report(s) on internal controls, we will communicate any significant deficiencies found during the audit. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control. Significant deficiencies that are also material weaknesses will be identified as such in the report. The report on compliance will include all material instances of noncompliance.

Nowlen, Holt & Miner, P.A. maintains an active role in early implementation of new standards with our clients. We will assist the Town with guidance and implementation of any future GASB pronouncements.

Use of the audited financial statements, opinions, or any of the above-named reports will not result in additional fees unless their use requires additional certification or services on the part of our firm. In addition, we will provide the Town and the CRA with ten original copies of the ACFR, as well as an electronic copy. Workpapers for the Town will be held locally for a minimum of five years and will be available for examination or duplication without charge to authorized Town personnel, representatives of Federal or State Agencies, other parties designated by the federal government or by the Town, as part of an audit quality review process. NH&M will notify the Town immediately if any regulatory or other agency requests a review of the auditor workpapers concerning the Town or any other government client audited by the firm.

### **Analytical Procedures**

Analytical procedures are an important part of the audit process and range from simple comparisons to the use of complex models involving many relationships and elements of data.

Understanding financial relationships is essential in planning and evaluating the results of analytical procedures and requires knowledge of the client and the industry in which the client operates. Understanding the purpose of analytical procedures and the limitations of those procedures is also important. Accordingly, the relationships and types of data used, as well as conclusions reached when recorded amounts are compared to expectations, require the auditor's judgment.

We will use analytical procedures to:

- Assist in planning the nature, timing, and extent of other auditing procedures
- Obtain evidential matter about particular assertions related to account balances of classes of transactions
- Review of financial information in the final review stage of the audit

When used as substantive tests, analytical procedures may include, but not be limited to, the following:

- Comparison of prior year and current year balances
- Comparison of actual and budgeted amounts
- Ratio and trend analysis
- Predictive tests based upon relationships between financial and nonfinancial information

### Internal Control Procedures

The Town's Commission, management, and other personnel establish the internal control structure of the Town, which is an important source of information about the types and risks of potential material misstatements that could occur in financial statements. We will use this information to design appropriate substantive tests that will provide reasonable assurance of detecting material misstatements.

We usually perform these procedures only to gain a general understanding of the overall internal control structure and the way the Town operates. Under most circumstances, we believe formal documentation of control activities, including tests of controls, is not the most efficient method of achieving audit objectives in most entities your size. We will use all the internal control information we gather as a supplement to our industry and audit knowledge to ensure the development of the most efficient audit possible for the Town. Since we have audited the Town for the last sixteen years we have already developed an understanding and documented the Town's internal controls. If awarded the contract our internal control procedures will consist of updating our understanding of the controls.

In evaluating the control environment of the Town we will consider items such as the following:

- Frequency of commission meetings
- Qualifications and involvement of commission members
- Other external factors

Control activities are policies and procedures that help ensure that management's directives are carried out and the Town's objectives are met.

The types of items we will consider in understanding your control activities are:

- Policies for comparing actual results to budgeted amounts
- Billing and collection procedures
- Purchasing procedures, such as the use of competitive bidding
- Payment procedures

### Audit Sampling

Audit sampling involves judgment in planning and performing the sampling procedure and evaluating the results of the sample. When a decision is made to use audit sampling, the auditor must choose between statistical and non-statistical sampling. Because of the costs associated with audit sampling, it is important to consider the effectiveness of alternative approaches before concluding that sampling is necessary.

Tests of Compliance with Laws and Regulations

Audits conducted in accordance with generally accepted auditing standards provide the basis for expressing an opinion on the fairness of financial statements in accordance with generally accepted accounting principles. However, due to the special nature of governments, the traditional audit scope has been broadened to encompass determinations of whether the governmental unit has complied with governing laws, regulations, rules, grantor guidelines, and other finance related legal requirements.

Generally, compliance criteria can be found in Florida law, rules, grant agreements, local ordinances, resolutions, policies, contracts and similar documents. Specific compliance criteria will be identified early in the audit process in order to facilitate the design and performance of appropriate audit procedures for testing compliance.

The following are examples of the types of laws and regulations that may have a direct and material effect on the financial statements:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Procurement</li> <li>• Taxing authority</li> <li>• Legal authority for transactions</li> <li>• Tax reporting</li> </ul> | <ul style="list-style-type: none"> <li>• Establishment of funds</li> <li>• Debt limitations</li> <li>• Budgets and budgetary reporting</li> <li>• Restrictions on expenditures</li> </ul> |
|--|---|

NH&M has performed governmental audits for over 50 years. Thus, we have developed numerous compliance checklists to enhance the efficiency and effectiveness of compliance testing. These checklists are designed and continuously updated to test compliance with current Florida Statutes, Rules of the Auditor General, and other legal and regulatory requirements. These checklists will increase the efficiency of our audit of the Town.

For compliance testing, we will simultaneously conduct tests of items that can be quantified in terms of dollars and substantive tests of transaction classes and account balances. Under this approach, items selected for substantive testing will also be tested for compliance. Because of the type of evidence available, certain compliance requirements do not lend themselves to testing in conjunction with substantive tests. These requirements will be tested by inquiry, observation, and inspection.

The audit process is guided by generally accepted auditing standards and not by specific cookbook-type procedural instructions. Therefore, the auditor's professional judgment is an extremely important element in defining the audit scope properly, especially with respect to compliance testing.

### Audit Timeline

A tentative schedule for performing key aspects of the audit follows, except fiscal year 2023:

- Once the engagement letter is executed, we will meet with Town personnel and schedule two to three days of interim procedures
- We anticipate getting the trial balance, general ledger, and some of our audit schedules in late November
- We would start fieldwork in December
- Field work would conclude by February 1 (depending on the availability of the end-of-year records and schedules)
- Any proposed audit adjustments will be submitted for management's consideration no later than February 1
- A draft report of the ACFR will be issued no later than February 15, following the close of the fiscal year
- A complete management letter will be issued by March 1, following the fiscal year
- A final and complete opinion on the financial statements and any additional letters required by the United States or State of Florida Single Audit Act will be delivered no later than March 1, following the close of the fiscal year
- Final reports will be issued by March 1, following the close of the fiscal year

We understand that timeliness is critical in the performance in the audit and will coordinate with the Finance Director to accomplish the audit in a phased-in approach throughout the year in order to reduce the year-end workload. We will maintain open communication lines and notify management of any possible audit adjustments or management letter comments as the field work progresses. If the Town becomes aware of any potential problems, or is concerned about the timeliness of audit procedures, the Town representative can contact Mr. Morton and schedule a progress conference.

### Current Workload

The charts on pages 7 through 9 provide a detail of all Nowlen, Holt & Miner, P.A.'s current governmental and not-for-profit clients. Terry L. Morton coordinates and monitors all audit engagements. Mr. Morton will use his knowledge of similar entities to schedule staff to your engagement based on your requested timeline. He will regularly review the engagement to determine progress and identify any potential problems. Additional staff can be assigned to the engagement if necessary, and with the express prior approval of the Town. Testing will begin prior to year-end to ensure that all procedures are completed and reports are issued on time. If the Town becomes aware of any potential problems or is concerned about the timeliness of audit procedures, they can contact Mr. Morton and schedule a progress conference. The timeline for performance of interim work, detailed audit plan, fieldwork, and entrance and exit conferences will be executed as outlined in the RFP.



### Extent of Use of Electronic Data Processing

Our office uses computers extensively to perform audit steps that a computer can accomplish faster and more efficiently than manual calculations. The following will be performed on computers:

- **Development of trial balances and lead schedules** – We will download your trial balance to our firm's specialized audit software. As we make adjusting journal entries, they will be electronically posted, and an updated trial balance will be available immediately.
- **Efficient paperless environment** – Our firm utilizes AdvanceFlow software, which allows us to conduct paperless engagements. Paperless audits facilitate our firm with the following advantages:
  - Simultaneous access to workpapers by multiple users
  - Enhanced collaboration among audit team members for sharing and reviewing workpapers
  - Linking CSA, Excel, and Word documents/files to generate reports
  - Faster turnaround time for financial statements and the auditor's report
- **Electronic Reports** – We provide our clients with original PDF copies of the auditor's report rather than a scanned version of the report
- **Citrix® ShareFile®** – NHM uses ShareFile, a web-based software that helps us exchange files, regardless of size, easily, securely and professionally with our clients.

### External Quality Control Review

Nowlen, Holt & Miner P.A. is a member of the AICPA's Center for Audit Quality, and participates in the AICPA Peer Review Program every three years. Our two most recent external peer reviews resulted in a peer review rating of pass on the quality of our accounting and auditing practice with no letters of comment, which is the highest level of achievement in the peer review program. This review included a review of specific government engagements. We will provide the Town with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the Town. A copy of NH&M's 2018 and 2021 peer review reports and the FICPA / AICPA acceptance letters are included on the following pages..



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

December 18, 2018

To the Stockholders of Nowlen, Holt & Miner, PA  
and the FICPA Peer Review Committee

I have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA (the firm) in effect for the year ended May 31, 2018. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

Member: AICPA, FICPA  
4215 Old Road 37 • Lakeland, Florida 33813  
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: RAMOSCPA1@AOL.COM

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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

**Opinion**

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2018, 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*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

*David R. Amos, CPA*



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



Peer Review  
Program

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

April 17, 2019

Edward Holt  
Nowlen, Holt & Miner, P. A.  
515 N Flagler Dr Ste 1700  
West Palm Beach, FL 33401-4023

Dear Edward Holt:

It is my pleasure to notify you that on April 17, 2019, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org 800-342-3197 ext. 251  
Florida Institute of CPAs

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 563998

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)



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

December 1, 2021

To the Owners of Nowlen, Holt & Miner, PA  
and the FICPA Peer Review Committee

I have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt, & Miner, PA (the firm) in effect for the year ended May 31, 2021. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

Member: AICPA, FICPA  
4215 Old Road 37 • Lakeland, Florida 33813  
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: [david@davidramoscpa.net](mailto:david@davidramoscpa.net)

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*.

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

**Opinion**

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2021, 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*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

*David R. Ramos, CPA*



February 17, 2022

Edward Holt  
Nowlen, Holt & Miner, P. A.  
515 N Flagler Dr Ste 1700  
West Palm Beach, FL 33401-4023

Dear Edward Holt:

It is my pleasure to notify you that on February 17, 2022, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 588393



**Federal or State Desk Reviews**

NH&M is committed to maintaining the highest level of quality control in our accounting and auditing practice. Our firm has never been involved in disciplinary actions with the State of Florida Board of Accountancy or any other professional organizations. NH&M has not received any comments from a Federal or State desk review, nor has NH&M undergone a field audit in the past three years.

**Public Entity Crimes/Disciplinary Actions**

Neither Nowlen, Holt & Miner, P.A., nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has ever been charged with or convicted of a public entity crime. Additionally, no disciplinary actions have ever been taken nor are pending against the firm or any of its officers, directors, executives, partners, shareholders, employees, members, or agents by any State regulatory bodies or professional organizations. In the event that any disciplinary actions or complaints arise, we agree to notify the Town immediately and submit a written report of all irregularities and illegal actions.

**Scope of Work**

We understand the work to be completed in Section 2.0 of the RFP and commit to perform the work within the time period specified. As our past performance auditing the Town has shown over the last 16 years, we will meet or exceed the expectations of the Town.

**Litigation**

Nowlen, Holt & Miner, P.A. has never had any litigation or proceeding where a court or any administration agency has ruled against the firm in any manner related to its professional activities. No current or pending litigation exists.

**Anticipated Potential Audit Problems**

Nowlen, Holt & Miner, P.A. does not foresee needing any special assistance from the Town nor do we anticipate any potential audit problems. The designated key team members will monitor the progress of the audit on a continuous basis. Any minor problems will be communicated verbally. If more significant issues arise, the problems will be communicated in writing.

**Fee Schedule**

See Appendix C for schedule of fees.

**Affidavits/Acknowledgements**

The required affidavits/acknowledgements 6.1 through 6.8 are included on the following pages.

**6.1. RFP Information Form**

**Mailing Date:**  
**RFP 104 -2024**

**Buyer:** **Town of Lake Park**  
**Email:** **townclerk@lakeparkflorida.gov**

**Responses must be received by:**  
**February 20, at 2:30 A.M. Eastern Time**

**THE LETTER OF ENGAGEMENT****EXTERNAL AUDITING SERVICES****RFP 104 -2024**

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: Nowlen, Holt & Miner, P.A.

Telephone: (561) 659-3060

Principal Business Address:

Fax: (561) 835-0628

515 N. Flagler Dr., Suite 1700

E-mail address: eth@nhmcpa.com

West Palm Beach, FL 33401

Contact Name: Edward T. Holt

Mailing Address: PO Box 347, West Palm Beach, FL 33402

Title: Managing Principal

Authorized Signature: Edward T. Holt

## 6.2 RFP Certification Form

**CERTIFICATE OF AUTHORITY**  
**(IF CORPORATION)**

STATE OF FLORIDA )  
 ) SS:  
COUNTY OF PALM BEACH )

I HEREBY CERTIFY that a meeting of the Board of Directors of the

Nowlen, Holt & Miner, P.A.

a corporation existing under the laws of the State of Florida , held on February  
19 , 20 24 , the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, February 20, 2024, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this 19, day of February, 2024.

Secretary: Nya Varga

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY THE PROPOSAL.**

### 6.3. Indemnification and Insurance

#### INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as “Indemnities”) and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney’s fees) or liabilities (collectively referred to as “Liabilities”) by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Letter of Engagement which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or Sub-Consultants (collectively referred to as “Proposer”), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Letter of Engagement or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, Federal or State, in connection with the performance of the Letter of Engagement. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its Sub-Consultants, as provided above, for which the Successful Proposer’s liability to such employee or former employee would otherwise be limited to payments under State Worker’s Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer’s performance under the Letter of Engagement, compliance with which is left by the Letter of Engagement to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Letter of Engagement or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Letter of Engagement which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to the Town Clerk, Town of Lake Park, 535 Park Avenue, Lake Park, Florida 33403, Certificate(s) of Insurance prior to execution of the Letter of Engagement which indicate that insurance coverage has been obtained which meets the requirements as set forth in this RFP under “Insurance” in the General Conditions and Instructions section.

**BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

**--If insurance certificates are scheduled to expire** during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

**--In the event that expired certificates are not replaced** with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer: Nowlen, Holt, & Miner, P.A. Signature: Edward T. Holt  
(Company name)

Date: February 20, 2024 Print Name: Edward T. Holt, Managing Principal

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL**



NOWLHOL-01

Item 7.

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/20/2024

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

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

<b>PRODUCER</b> Insurance Office of America Abacoa Town Center 1200 University Blvd, Suite 200 Jupiter, FL 33458	<b>CONTACT NAME:</b> Annie Uribe	
	<b>PHONE (A/C, No, Ext):</b> (561) 296-5966 26059	<b>FAX (A/C, No):</b> (561) 776-0670
<b>INSURED</b>  Nowlen Holt & Miner PA PO Box 347 West Palm Beach, FL 33402	<b>E-MAIL ADDRESS:</b> Annie.Uribe@ioausa.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A:</b> Main Street America Protection Insurance Company	<b>NAIC #</b> 13026
	<b>INSURER B:</b> ACE Property & Casualty Insurance Company	<b>20699</b>
	<b>INSURER C:</b> Zenith Insurance Company	<b>13269</b>
	<b>INSURER D:</b>	
<b>INSURER E:</b>		
<b>INSURER F:</b>		

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			BPG1058K	2/20/2024	2/20/2025	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000				
			MED EXP (Any one person) \$ 10,000				
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						GENERAL AGGREGATE \$ 2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG \$ 2,000,000
	<b>AUTOMOBILE LIABILITY</b>						<b>HIRED NON OWNED</b> \$ 1,000,000
	<input type="checkbox"/> ANY AUTO						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per person) \$
	<input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR			UMBFLF168780301	2/20/2024	2/20/2025	EACH OCCURRENCE \$ 5,000,000
	<input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE		AGGREGATE \$ 5,000,000				
	DED <input checked="" type="checkbox"/> RETENTION \$ 0						\$
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>			Z127566708	1/1/2024	1/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input type="checkbox"/> N					E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

## CERTIFICATE HOLDER

## CANCELLATION

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

FOR INFORMATION PURPOSES/Nowlen Holt & Miner P.A.  
515 N. Flagler Dr.  
Suite 1700  
West Palm Beach, FL 33401

AUTHORIZED REPRESENTATIVE



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/21/2023

Item 7.

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

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

PRODUCER CAMICO Insurance Services 1800 Gateway Drive, Suite 200 San Mateo, CA 94404	CONTACT NAME: James Rauch PHONE (A/C, No., Ext): 800-652-1772 FAX (A/C, No): 800-227-2090 E-MAIL ADDRESS: jrauch@camico.com
INSURED Nowlen Holt & Miner PA 515 N Flagler Drive, Ste 1700 West Palm Beach, FL 33401	INSURER(S) AFFORDING COVERAGE INSURER A: Great Divide Insurance Company NAIC #: 25224 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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


INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/>					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N <input type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below					PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		FLB202380	04/21/2023	04/21/2024	Per Claim: \$5,000,000 Per Aggregate: \$10,000,000

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

Should any of the above described policies be canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

## CERTIFICATE HOLDER

## CANCELLATION

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



#### 6.4. Proposer Background Information

##### INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) “None”, or “Not Applicable”, as appropriate. Please print.

**COMPANY NAME: Nowlen, Holt & Miner, P.A.**

##### **COMPANY OFFICERS:**

President Edward T. Holt

Vice President Edward T. Holt, Jr.

Secretary Alexia G. Varga

Treasurer Robert W. Hendrix, Jr.

##### **COMPANY OWNERSHIP:**

Edward T. Holt	N/A
<u>Edward T. Holt, Jr.</u>	<u>N/A</u> % of
ownership	
Robert W. Hendrix, Jr.	N/A
<u>Alexia G. Varga</u>	<u>N/A</u> % of
ownership	
Terry L. Morton, Jr.	N/A
<u>N. Ronald Bennett</u>	<u>N/A</u> % of
ownership	
<u>Brian J. Brescia</u>	<u>N/A</u> % of
ownership	

##### **LICENSES:**

1. County or Municipal Business Tax Receipt Number 198705832 (attach copy with Response)

2. Business Tax Receipt Classification Accountancy Firm

3. Business Tax Receipt Expiration Date: September 30, 2024

4. Social Security or Federal I.D. Number 59-2749772

**EXPERIENCE:**

6. Number of Years the Proposer has been in business: 63 Years.

7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: 52 Years

8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 52 Years

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

**Proposer Background Information (continued)**

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>See Detailed Proposal, Page 10</u>		

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>See Detailed Proposal, Page 10</u>		

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>See Detailed Proposal, Page 10</u>		

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

**FIRM NAME/ADDRESS****DATE OF JOB****DESCRIPTION OF JOB**

See Detailed Proposal, Page 10	_____	_____
_____	_____	_____
_____	_____	_____

Contact Person: \_\_\_\_\_ Phone Number \_\_\_\_\_

Proposer: Nowlen, Holt & Miner, P.A.

Signature: Edward T. Holt

Date: February 20, 2024

Printed Name: Edward T. Holt

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL**

**6.5. Sample Affirmative Action Policy**  
***For Equal Employment Opportunity***

**AFFIRMATIVE ACTION/  
 EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **(Company Name)** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **(Company Name)** is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.

3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

**(Company Name)** is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **(Company Name)** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (Name of assigned principal) at (telephone number) regarding this Affirmative Action Policy.

DATE: February 20, 2024

(SIGNATURE/TITLE): Edward T. Helt Title: President

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM**  
**MAY DISQUALIFY THE PROPOSAL.**

## 6.6. Debarment and Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: Nowlen, Holt & Miner, P.A.

Signature: Edward T. Holt

Date: February 20, 2024

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM  
MAY DISQUALIFY THE PROPOSAL.**



## 6.7: Proposer (Vendor) Application

Item 7.

### Vendor Information Form

If your company would like to be placed on the Town's vendor list, please fill out the following information, and provide to the Town Clerk.

Contact Person: Edward T. Holt  
Name of Company: Nowlen, Holt & Miner, P.A.  
Company Address: 515 N. Flagler Dr.  
City: West Palm Beach State: FL Zip Code: 33401  
Phone Number: (561) 659-3060 Fax Number: (561) 835-0628  
Email Address: eth@nhmcpa.com  
Website: nhmcpa.com

Brief explanation of what the company does or specializes in: We are a full service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support, and management services.

Any additional information you would like to provide the Town about your company: See detailed proposal for our firms qualifications.

Date: February 20, 2024

**Submit**



## 6.8 Business Tax Receipt



**ANNE M. GANNON**  
 CONSTITUTIONAL TAX COLLECTOR  
*Serving Palm Beach County*  
*Serving you.*

P.O. Box 3353, West Palm Beach, FL 33402-3353  
 www.pbctax.com Tel: (561) 355-2264

**\*\*LOCATED AT\*\***  
 515 N FLAGLER DR STE 1700  
 WEST PALM BEACH, FL 33401

TYPE OF BUSINESS	OWNER	CERTIFICATION #	RECEIPT #/DATE PAID	AMT PAID	BILL #
ACCOUNTANCY FIRM	NOWLEN HOLT & MINER P A	AD0038078	U23.472567 08/15/2023	\$99.00	B40101621

This document is valid only when receipted by the Tax Collector's Office.



NOWLEN HOLT AND MINER PA  
 NOWLEN HOLT AND MINER PA  
 PO BOX 347  
 WEST PALM BEACH FL 33402

**STATE OF FLORIDA**  
**PALM BEACH COUNTY**  
**2023 / 2024 LOCAL BUSINESS TAX RECEIPT**  
**LBTR Number: 198705832**  
**EXPIRES: 09/30/2024**

This receipt grants the privilege of engaging in or managing any business profession or occupation within its jurisdiction and MUST be conspicuously displayed at the place of business and in such a manner as to be open to the view of the public.

L



APPENDIX A

FLORIDA BOARD OF ACCOUNTANCY DOCUMENTATION

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

**LICENSE NUMBER: AD0038078****EXPIRATION DATE: DECEMBER 31, 2025**

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

NOWLEN, HOLT & MINER, PA  
 515 N FLAGLER DRIVE SUITE 1700  
 WEST PALM BEACH FL 33401



ISSUED: 11/01/2023

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)

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

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

**LICENSE NUMBER: AC0004484****EXPIRATION DATE: DECEMBER 31, 2025**

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

HOLT, EDWARD T  
 PO BOX 347  
 WEST PALM BCH FL 33402-0347

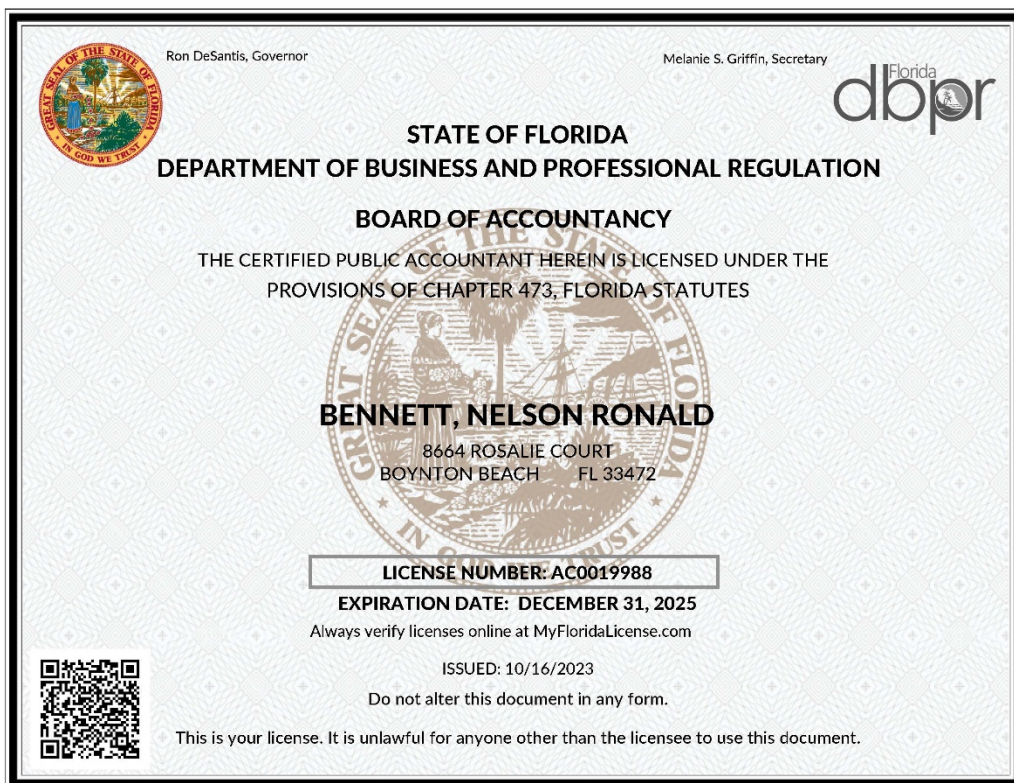


ISSUED: 11/01/2023

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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



**KISKER, WILLIAM C JR**  
 PO BOX 347  
 WEST PALM BEACH FL 33402

**LICENSE NUMBER: AC0004789**

**EXPIRATION DATE: DECEMBER 31, 2025**


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ISSUED: 12/23/2023


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Ron DeSantis, Governor

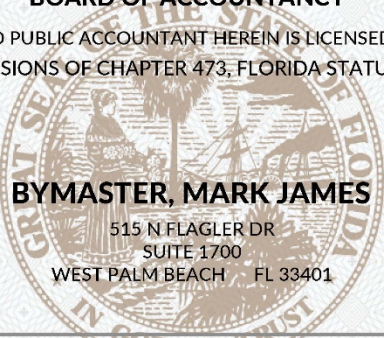
Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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




**BYMASTER, MARK JAMES**  
 515 N FLAGLER DR  
 SUITE 1700  
 WEST PALM BEACH FL 33401

**LICENSE NUMBER: AC44933**

**EXPIRATION DATE: DECEMBER 31, 2025**

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ISSUED: 12/01/2023

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APPENDIX B

LETTERS OF REFERENCE



# City of Belle Glade

## Finance Department

---

A Municipal Corporation since  
September 11, 1945

February 15, 2024

### REF: Recommendation and Reference

Tel: 561-996-0100  
Fax: 561-516-0109

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

### Commissioners

Steve B. Wilson  
*Mayor*

Joaquin Almazan  
*Vice Mayor*

Zayteck D. Marin  
*Treasurer*

Andrew L. Berry

Mary Ross Wilkerson

The City of Belle Glade highly recommends the auditing firm and services provided by Nowlen, Holt & Miner, P.A. The firm has provided auditing and financial reporting services to the City for several years with outstanding audit support. Nowlen, Holt & Miner, P.A. has been successful in selection for award from several competitive RFPs for auditing services issued during this period.

The firm has continued to provide needed guidance and oversight on implementation of GASB pronouncements and can tailor their services to the size and needs of the organization.

If you have any questions, please feel free to contact me.

Diana L. Hughes, Director of Finance





THE VILLAGE OF  
**NORTH PALM BEACH**  
VILLAGE HALL, FINANCE DEPARTMENT  
501 U.S. HIGHWAY 1, North Palm Beach, FL 33408  
Telephone: (561) 841-3360 ♦ FAX (561) 848-9698

February 16, 2024

Re: Nowlen, Holt & Miner, P.A.

To Whom It May Concern:

Nowlen, Holt & Miner have been the auditors for the Village of North Palm Beach since September 2006. Terry Morton has led the team as the audit partner and has always done a wonderful job of scheduling and performing the audit in a timely and very professional manner.

When conducting the audit, the team was always professional, very knowledgeable on governmental issues, quite organized and did a great job of scheduling their time as well as ours. When issues arose, they were fair and open minded and helped us to revise policies and/or procedures as appropriate.

I would recommend this firm to any governmental entity. If you have any questions or would like to discuss further, please feel free to call me.

Sincerely,

A handwritten signature in black ink, appearing to read "Samia Janjua".

Samia Janjua  
Deputy Village Manager



## APPENDIX C

### FEE SCHEDULE

### Fee Schedule

Proposed total price for auditing services for the Town of Lake Park:

<b>Year 1 (fiscal year ended 09/30/2023)</b>	<b>\$ 38,500</b>
<b>Year 2 – 2024</b>	<b>\$ 38,500</b>
<b>Year 3 – 2025</b>	<b>\$ 38,500</b>

The above are proposed fees and are subject to the requirements of Section 2.5 Fees for Services in the Request for Proposals 104-2024 stated below:

“The Town shall negotiate with the Proposer a flat fee for the initial year of the Letter of Engagement. Fees for the option years shall be at the same terms and conditions of the initial year.”

NOTE: The Price Proposal assumes that no significant audit adjustments will be necessary, no reportable conditions or non-compliance will be noted, and that neither a Federal nor State single audit will be required. If a Federal or State Single Audit is required the fee will be an additional \$4,500, per major program.

#### PRICING SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR NON-AUDIT ADDITIONAL SERVICES

<b>Classification</b>	<b>Hourly Rates</b>
<b>Partner</b>	\$185
<b>Manager</b>	\$160
<b>Supervisor</b>	\$140
<b>Senior</b>	\$125
<b>Staff</b>	\$110
<b>Other (Para-professional)</b>	\$ 65

APPENDIX D

PROFESSIONAL RESOURCES/U.S. CITIES

**CPAmerica International, Inc.**

As described in the proposal, CPAmerica International is an association of accounting firms with offices and professionals in more than 370 cities world-wide. CPAmerica International, in partnership with Horwath International, provides our firm with access to limitless world-wide accounting and consulting services and expertise. The following pamphlets depict in further detail CPAmerica's mission, services, activities and locations.

# The CPAmerica International Advantage

## The best of both worlds for clients

- **Personalized service of a local firm**
- **Knowledge and resources of a global association**

The power and resources of a strong national association are not just the domain of multinational corporations.

There is another choice ... a very attractive choice.

CPAmerica International is one of the world's largest associations of independent CPA firms. It might surprise you to know that through our firm's affiliation with CPAmerica, we are able to offer you comparable services to anything a national firm can offer ... and often more.

The firms of CPAmerica are ethics-driven, local firms that have significant presence in their communities. They're on a first-name basis with their clients. They pride themselves on providing honesty, hard work and solutions that make sense.

The clients of CPAmerica firms receive the best of both worlds – the regional knowledge and sincere concern of a local firm coupled with the vast resources and experience of a progressive worldwide association. For you, this means we will meet all of your unique financial management challenges – no matter how large or small.

As a member of one of the largest associations of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,600 CPAs at more than 80 large, independent firms across America.

In addition, we have the ability to communicate with more than 28,000 CPAs and consultants around the world through CPAmerica's strategic alliance with Crowe Horwath International.

These affiliations enable us to bring powerful solutions to meet all of your needs, without costly overhead and bureaucracy. We pass that savings on to you.



## Our firm and CPAmerica ... working together for you

Whether you're looking for business and financial advice, estate planning, management consulting or a host of other accounting and financial services, the strength of CPAmerica is working for you. Many CPAmerica advisers are among the top in their fields in the nation.

- Tax consultation on state, national and international issues
- Access to business and management consultation on a worldwide scale
- Knowledge of the unique requirements of tax-exempt organizations
- Advice on new and pending tax legislation
- Availability of business valuation experts with knowledge of your industry
- Access to professionals with solid expertise in mergers and acquisitions
- Advice from professionals with industry-specific knowledge in a broad range of fields
- Consultation on strategic planning for your business
- Assistance with establishing internal controls for your company
- Assurance and accounting services
- Individual services





## We have all you really want from your CPA firm

When it comes right down to it, what do you really want from your accounting firm?  
If you're like most businesses, there are four essential elements:

- A high level of personal attention
- Professional knowledge pertinent to your business
- Solutions that work and meet your needs
- Reasonable fees

A local firm – one with strong ties in your community – that also has national and international connections is by far the most capable of delivering those four necessities.

Our local firm is in the position to provide you with everything you really want from your CPA:

- We listen to you.
- We get to know you and your organization.
- We offer you insights and creative recommendations.
- We take immediate action to meet your needs.
- We make the extra effort for you.
- We understand your industry.
- We connect you with national and international expertise from our association.
- We always follow through for you.
- We have experienced professionals who will be there for you over the long term.
- We work as a team for you.
- We have reasonable fees – we give you excellent value.



## Put the talents of thousands to work for you

The client base of CPAmerica firms is diverse. Association members across the country have a proven track record in assisting thousands of clients to solve their most complex financial management issues.

CPAmerica firms are poised to respond to the rapid changes in your competitive marketplace. CPAmerica members nationwide work on call as a team to ensure you receive the very best of our association's resources and expertise.



➤ Real estate	8,100 clients	➤ Wholesale distributors	1,500 clients
➤ Nonprofit organizations	5,400 clients	➤ Government agencies	800 clients
➤ Healthcare	5,200 clients	➤ Securities dealers/investment companies	550 clients
➤ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	➤ Automobile dealerships	400 clients
➤ Construction contractors	4,300 clients	➤ Utilities (including telephone companies)	350 clients
➤ Retail trades	4,000 clients	➤ Franchisers	200 clients
➤ Agriculture, livestock, forestry	2,900 clients	➤ Lending institutions	100 clients
➤ Manufacturers	2,400 clients		

Wouldn't you like to have these resources and this specialized knowledge working for you?

**Exceeding client expectations ... locally, nationally, internationally**

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Full disclosure statement: CPAmerica International is an international association of independent CPA firms. It is not a licensed CPA firm. The capabilities set forth in this flyer may be provided only by the affiliated CPA firms of the CPAmerica International association.

**CPA AMERICA**  
INTERNATIONAL  
Crowe Horwath International



# Accounting Organizations

## U.S. and World Ranking

### CPAmerica International/Crowe Horwath International

#### U.S. Ranking

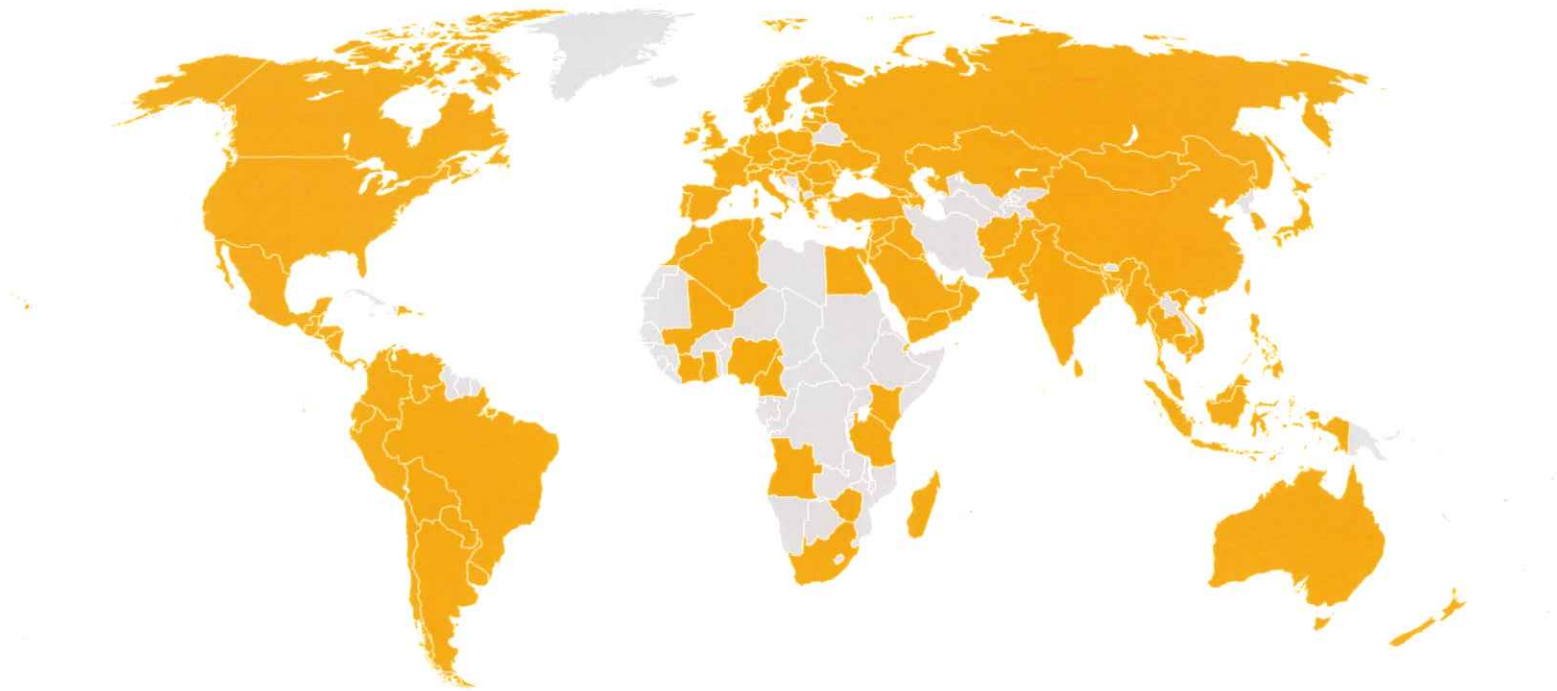
RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 2,900.0	446	5,383	63
6	RSM & McGladrey Alliance	N/A	\$ 2,688.6	1,683	14,302	274
7	LEA Global	A	\$ 2,066.2	1,343	10,390	210
8	Praxity	A	\$ 2,064.6	1,182	10,219	127
9	CPAmerica/Crowe Horwath Intl.	N/A	\$ 1,600.0	1,275	8,269	191
10	Grant Thornton International	N	\$ 1,480.6	565	7,497	58
11	Nexia International	N	\$ 1,467.6	918	7,633	99
12	Allinial Global	A	\$ 1,460.0	1,588	9,167	227
13	Baker Tilly International	N	\$ 1,318.9	892	6,641	106
14	Moore Stephens International	N/A	\$ 1,131.3	822	5,412	106
15	PrimeGlobal	A	\$ 908.1	567	4,847	132

#### World Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 7,303.9	5,413	64,303	1,408
6	RSM International	N/A	\$ 4,641.4	3,384	38,353	763
7	Grant Thornton International	N	\$ 4,632.8	3,087	42,204	733
8	Praxity	A	\$ 4,487.1	3,291	39,064	633
9	Baker Tilly International	N	\$ 3,807.0	2,729	27,986	745
10	CPAmerica/Crowe Horwath Intl.	N/A	\$ 3,506.7	3,699	33,207	752
11	Nexia International	N	\$ 3,082.7	2,587	24,781	565
12	LEA Global	A	\$ 3,022.9	2,270	23,014	618
13	Moore Stephens International	N/A	\$ 2,659.9	2,727	27,613	657
14	GGI	A	\$ 2,311.0	1,916	17,422	701
15	Kreston International	N	\$ 2,045.2	1,667	21,715	663

Based on 2015 figures from *International Accounting Bulletin*

## CPAmerica International/Crowe Horwath International



Through its membership in Crowe Horwath International, CPAmerica is affiliated with more than 200 independent accounting and advisory services firms in more than 130 countries around the world.

Afghanistan	China	Ireland	Mongolia	Slovenia
Albania	Colombia	Israel	Morocco	South Africa
Algeria	Costa Rica	Italy	Myanmar	Spain
Andorra	Croatia	Ivory Coast	Nepal	Sri Lanka
Angola	Cyprus	Japan	Netherlands	South Korea
Argentina	Czech Republic	Jersey	New Zealand	Sweden
Armenia	Denmark	Jordan	Nicaragua	Switzerland
Australia	Dominican Republic	Kazakhstan	Nigeria	Syria
Austria	Ecuador	Kenya	Norway	Taiwan ROC
Azerbaijan	Egypt	Kuwait	Oman	Tajikistan
Bahamas	El Salvador	Latvia	Pakistan	Tanzania
Bahrain	Estonia	Lebanon	Palestine	Thailand
Bangladesh	Ethiopia	Libya	Panama	Tunisia
Barbados	Finland	Liechtenstein	Paraguay	Turkey
Belarus	France	Lithuania	Peru	Ukraine
Belgium	French Polynesia	Luxembourg	Philippines	United Arab Emirates
Belize	Georgia	Macau	Poland	United Kingdom
Bolivia	Germany	Madagascar	Portugal	Uruguay
Brazil	Greece	Malaysia	Puerto Rico	Uzbekistan
Brunei Darussalam	Guatemala	Maldives	Qatar	Venezuela
Bulgaria	Honduras	Mali	Romania	Vietnam
Cameroon	Hong Kong	Malta	Russia	Yemen
Cambodia	Hungary	Mauritania	Saudi Arabia	Zimbabwe
Canada	India	Mauritius	Serbia	
Caymen Islands	Indonesia	Mexico	Singapore	
Chile	Iraq	Moldova	Slovakia	