



BOARD OF COMMISSIONERS REGULAR WORKSHOP MEETING AGENDA

**Wednesday, August 27, 2025 at 6:00 PM
Commission Chambers, 300 Municipal Drive,
Madeira Beach, FL 33708**

This Meeting will be televised on Spectrum Channel 640 and YouTube Streamed on the City's Website.

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT

Public participation is encouraged. If you are addressing the Commission, step to the podium and state your name and address for the record, and the organization or group you represent. Please limit your comments to five (5) minutes and do not include any topic on the agenda. Public comment on agenda items will be allowed when they come up.

If you would like someone at the City to follow up on a comment or question made at the meeting, you may fill out a comment card with the contact information and give it to the City Manager. Comment cards are available at the back table in the Commission Chambers. Completing a comment card is not mandatory.

4. BOARD OF COMMISSIONERS

A. Presentation - Frontier Communications' Infrastructure - Repair/removal

B. Presentation - Property Insurance, Jim Everett & Jake Holehouse

C. Property Discussion in General

D. Noise Ordinance

E. Purple Heart City Designation

F. Code Enforcement Processes

G. 2026 FL Legislative Session

5. CITY MANAGER

6. COMMUNITY DEVELOPMENT

- A.** Discussion of Building Permit Fees Waiver
- B.** Terrain Modification Update – Advanced Engineering
- C.** Referencing Current Codes & Removing Outdated Publications

7. FINANCE

- A.** Auditor Selection Process - FY 2025-2029 Financial Statement Audits

8. PUBLIC WORKS

- A.** FDOT Debris Staging Area Agreement for Archibald and Johns Pass Park
- B.** Stormwater Station Generator Replacement located at 14101 N Bayshore Dr.
- C.** Diocese of Southwest Florida, Inc Parking Lot License Agreement
- D.** Bay Point Causeway and Dr. Milling and Resurfacing proposal discussion

9. RESPOND TO PUBLIC COMMENTS/QUESTIONS

10. ADJOURNMENT

One or more Elected or Appointed Officials may be in attendance.

Any person who decides to appeal any decision of the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes 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. The law does not require the minutes to be transcribed verbatim; therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation to participate in this meeting should call the City Clerk at 727-391-9951, ext. 231 or 232 or email a written request to cvanblargan@madeirabeachfl.gov.

Ron DeSantis
Governor

Alexis A. Lambert
Secretary



FLORIDA DEPARTMENT OF Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

March 12, 2025

Sent via email to: kellerauto@tampabay.rr.com

Ms. Karen Keller
Keller's Automotive Services
10716 64th Ave,
Seminole, FL 33772

Subject: Remedial Action Plan Approval Order
Keller's Shell
6390 Seminole Blvd.
Seminole, Pinellas County
FDEP Facility ID# 528837455
Discharge Date: December 20, 1988 (EDI), February 16, 2022 (SRFA)
Involves UIC: Yes

Dear Ms. Keller:

The Petroleum Restoration Program (PRP) has reviewed the Level 1 Remedial Action Plan (RAP) dated January 28, 2025 (received January 28, 2025), for the petroleum product discharge referenced above. We found all the documents submitted to date to be adequate to meet the RAP requirements of Rule 62-780.700, Florida Administrative Code (F.A.C.). The Florida Department of Environmental Protection (Department) has determined that the actions proposed in this RAP represent a reasonable strategy toward accomplishing the cleanup objectives of Chapter 62-780, F.A.C. Pursuant to Paragraph 62-780.700(7)(a), F.A.C., the Department approves the RAP as described in this RAP Approval Order (Order). However, if it appears during RAP implementation that the remedial strategy is not effective, a request for modification of this Order, pursuant to Subsection 62-780.700(14), F.A.C., may be submitted to the Department, or the Department may require the preparation and submittal of a RAP Modification to enhance the active remediation. Depending on the nature of the system modification, the Department may revoke this Order.

The review of the RAP at this time is to evaluate technical feasibility, effectiveness, compliance with required levels of groundwater treatment and air emissions concerns, and general cost-effectiveness of the proposed remediation strategy. For sites eligible for state funding, the Department's approval of the RAP should not be construed as agreement to the costs and time frames described in the plan for funding by the Department. Approval should also not be construed to indicate that costs expended to implement the RAP would be eligible for tax credit consideration. Costs expended by the Department are not eligible for tax credit.

NOTICE OF RIGHTS

This action is final and effective on the date filed with the Clerk of the Department unless a petition for an administrative hearing is timely filed under Sections 120.569 and 120.57, F.S., before the deadline for filing a petition. On the filing of a timely and sufficient petition, this action will not be final and effective until a subsequent order of the Department. Because the administrative hearing process is designed to formulate final agency action, the subsequent order may modify or take a different position than this action.

Petition for Administrative Hearing

A person whose substantial interests are affected by the Department's action may petition for an administrative proceeding (hearing) under Sections 120.569 and 120.57, F.S. Pursuant to Rules 28-106.201 and 28-106.301, F.A.C., a petition for an administrative hearing must contain the following information:

- (a) The name and address of each agency affected and each agency's file or identification number, if known;
- (b) The name, address, any e-mail address, any facsimile number, and telephone number of the petitioner, if the petitioner is not represented by an attorney or a qualified representative; the name, address, and telephone number of the petitioner's representative, if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests will be affected by the agency determination;
- (c) A statement of when and how the petitioner received notice of the agency decision;
- (d) A statement of all disputed issues of material fact. If there are none, the petition must so indicate;
- (e) A concise statement of the ultimate facts alleged, including the specific facts that the petitioner contends warrant reversal or modification of the agency's proposed action;
- (f) A statement of the specific rules or statutes that the petitioner contends require reversal or modification of the agency's proposed action, including an explanation of how the alleged facts relate to the specific rules or statutes; and
- (g) A statement of the relief sought by the petitioner, stating precisely the action that the petitioner wishes the agency to take with respect to the agency's proposed action.

The petition must be filed (received by the Clerk) in the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000, or via electronic correspondence at Agency_Clerk@dep.state.fl.us. Also, a copy of the petition shall be mailed to the addressee at the address indicated above at the time of filing.

Time Period for Filing a Petition

In accordance with Rule 62-110.106(3), F.A.C., petitions for an administrative hearing by the addressee must be filed within 21 days of receipt of this written notice. Petitions filed by any persons other than the addressee must be filed within 21 days of publication of the notice or within 21 days of receipt of the written notice, whichever occurs first. You cannot justifiably rely on the finality of this decision unless notice of this decision and the right of substantially affected persons to challenge this decision has been duly published or otherwise provided to all persons substantially affected by the decision. While you are not required to publish notice of this action, you may elect to do so pursuant Rule 62-110.106(10)(a).

The failure to file a petition within the appropriate time period shall constitute a waiver of that person's right to request an administrative determination (hearing) under Sections 120.569 and 120.57, F.S., or to

intervene in this proceeding and participate as a party to it. Any subsequent intervention (in a proceeding initiated by another party) will be only at the discretion of the presiding officer upon the filing of a motion in compliance with Rule 28-106.205, F.A.C. If you do not publish notice of this action, this waiver may not apply to persons who have not received a clear point of entry.

Extension of Time

Under Rule 62-110.106(4), F.A.C., a person whose substantial interests are affected by the Department's action may also request an extension of time to file a petition for an administrative hearing. The Department may, for good cause shown, grant the request for an extension of time. Requests for extension of time must be filed with the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000, or via electronic correspondence at Agency_Clerk@dep.state.fl.us, before the deadline for filing a petition for an administrative hearing. A timely request for extension of time shall toll the running of the time period for filing a petition until the request is acted upon.

Mediation

Mediation is not available in this proceeding.

Judicial Review

Once this decision becomes final, any party to this action has the right to seek judicial review pursuant to Section 120.68, F.S., by filing a Notice of Appeal pursuant to Florida Rules of Appellate Procedure 9.110 and 9.190 with the Clerk of the Department in the Office of General Counsel (Station #35, 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000) and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate district court of appeal. The notice must be filed within 30 days from the date this action is filed with the Clerk of the Department.

Questions

Any questions regarding the PRP's review of the RAP should be directed to Dominic Broome at 727-275-6501. Questions regarding legal issues should be referred to the Department's Office of General Counsel at 850-245-2242. Contact with any of the above does not constitute a petition for an administrative hearing or a request for an extension of time to file a petition for an administrative hearing.

The FDEP Facility Number for this facility is 528837455. Please use this identification on all future correspondence with the Department.

EXECUTION AND CLERKING

Executed in Tallahassee, Florida.

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

**Natasha
Lampkin**

Digitally signed by
Natasha Lampkin
Date: 2025.03.12
13:28:39 -04'00'

Natasha Lampkin
Program Administrator
Petroleum Restoration Program

Attachment:

UIC Memorandum

CERTIFICATE OF SERVICE

The undersigned duly designated deputy clerk hereby certifies that this document and all attachments were sent on the filing date below to the following listed persons:

ec: Ms. Karen Keller, Keller's Automotive Services – KellerAuto@TampaBay.rr.com
Richard Lobinske, Division of Water Resource Management –
Richard.Lobinske@FloridaDEP.gov

FILING AND ACKNOWLEDGMENT

FILED, on this date, pursuant to Section 120.52, F. S., with the designated Department Clerk, receipt of which is hereby acknowledged.

Jennifer A. James

Digitally signed by Jennifer A. James
Date: 2025.03.13 09:29:58 -04'00'

Clerk

Date

ec: Dominic Broome, FDOH Pinellas – Dominic.Broome@FLHealth.gov
Amro Helwa, FDOH Pinellas – Amro.Helwa@FLHealth.gov
Scott Lashbrook, FDOH Pinellas – Scott.Lashbrook2@FLHealth.gov
Chase Swan, Value Environmental Services, Inc. – chase@value-enviro.com
File

Florida Department of Environmental Protection

Memorandum

TO: Ronald McCulley & Richard Lobinske
Florida Department of Environmental Protection
Bureau of Water Facilities Regulation
Underground Injection Control Section
2600 Blair Stone Road, Tallahassee, Florida 32399-2400

THROUGH: James Treadwell, P.E.
Petroleum Restoration Program
MS 4540
JT 03/10/2025

FROM: Dominic Broome
FDOH Pinellas County LP

DATE: February 28, 2025

SUBJECT: **In Situ Air Sparging Aquifer Remediation Well(s) at a Petroleum Remedial Action Site**

Pursuant to paragraph 62-528.630(2)(c), F.A.C., inventory information is provided below to notify you of proposed Class V, Group 4, aquifer remediation well(s) to be constructed for groundwater remediation at a petroleum remediation site. The remediation system has been designed to inject atmospheric air only with no additional chemical additives.

Facility name: KELLER'S SHELL

Facility address: 6390 SEMINOLE BLVD

City/County: SEMINOLE/PINELLAS

Latitude/Longitude: 27.830017/-82.787399
(of center of air sparging well field)

FDEP Facility Number: 52/8837455

Facility owner's name: KELLER AUTO SERVICE INC

Facility owner's address: 10716 64TH AVE
SEMINOLE, FL 33772

Well contractor's name: VALUE ENVIRONMENTAL SERVICES
(or environmental cleanup contractor responsible for design)

Well contractor's (or environmental cleanup contractor) address: _____
9225 ULMERTON ROAD, SUITE K
LARGO, FLORIDA 33771

Date: February 28, 2025

The design of the treatment system consists of the following:

Design total air flow rate: 150 (cfm) at 16 (psi)Number of air sparging wells: 15Total estimated aquifer area affected by air sparging: 3,045 SQ FT

The air sparging wells will be installed in the surficial aquifer. The following is a summary description of the affected aquifer:

Name of aquifer: Unknown surficialDepth to groundwater (feet): 5.6Aquifer thickness (feet): 20 (estimated)Areal extent of contamination (square feet): 3,045

A site map showing the air sparging well locations and depicting composite radii of influence is attached. The air sparging wells will be designed as follows:

Number of wells: 15Diameter of well(s) (i.e., riser pipe & screen) (inches): 2

Total range of depths of screened intervals of all air sparging well(s) (feet):

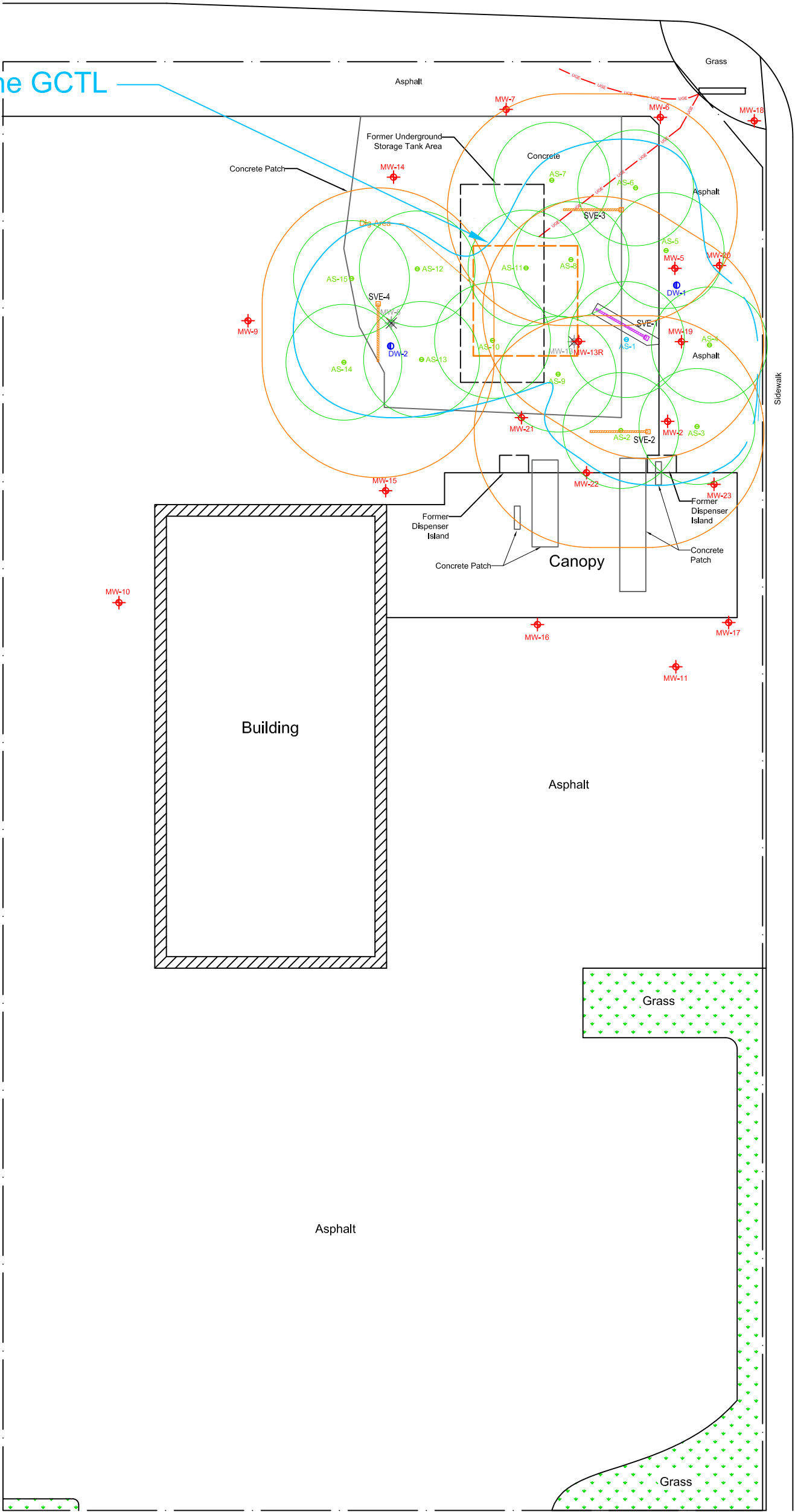
20 to 22 feet below land surface

Note: As the site rehabilitation proceeds, it may be necessary to cease operation of some air sparging wells, modify air flow rates to other wells, or add additional wells based on changes in the extent and degree of groundwater contamination. Such changes to increase contaminated groundwater cleanup efficiency do not need to be reported to the UIC Section.

The RAP estimates that site rehabilitation will take 2 years.

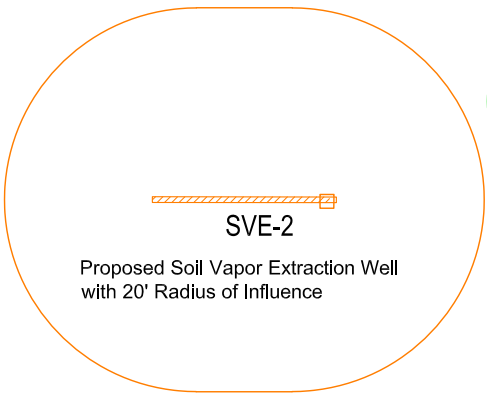
The proposed remediation plan was approved on _____ by an enforceable approval order. A copy is attached. The remediation system installation is expected to commence within 60 days. Please call me at _____ if you require additional information.

Naphthalene GCTL



MW-12
(Located
on
East
Side of
Seminole
Blvd.)

- Monitor Well
- Deep Monitor Well
- Air Sparge Well
- Soil Vapor Extraction Well

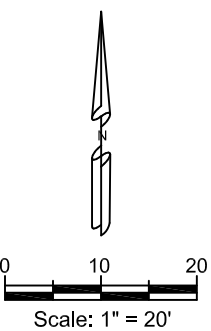


Proposed Air Sparge Well with 10'
Radius of Influence

GCTL Isocontour (Dashed Where
Inferred)

UGL Underground Electric Line

- Regular Fuel Bucket
- Super Fuel Bucket
- Diesel Fuel Bucket
- Underground Electric Line
- Approximate Property Boundary



Note: Not a PLS Survey. May not be relied upon other than for general information. User responsible for verifying plan prior to any use of reliance.

Keller's Shell
6390 Seminole Blvd.
Seminole, FL
FAC# 52/8837455

Air Sparge and Soil Vapor
Extraction Radii of Influence



Figure 8

Date: 1/9/2025
Drawing ID: 8 - Keller AS/SVE ROI
Drawing By: EBreitner



FLORIDA DEPARTMENT OF Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

Item 4C.
Ron DeSantis
Governor

Alexis A. Lambert
Secretary

Memorandum

To: Natasha Lampkin, Program Administrator
Petroleum Restoration Program
Florida Department of Environmental Protection

From: Amro Helwa, P.E., Professional Engineer II
Florida Department of Health in Pinellas County

Subject: Recommend Approval of Remedial Action Plan
Keller's Shell
6390 Seminole Blvd., Seminole, Pinellas County
FDEP Facility Identification # 528837455

RAP Language

I have reviewed and concur that the components of the Remedial Action Plan dated 1/28/2025, prepared for the 12/20/1988 & 2/16/2022, petroleum product discharges discovered at the above-referenced facility satisfy the requirements set forth in Chapter 62-780, Florida Administrative Code and that this plan provides a reasonable strategy toward accomplishing the site-specific cleanup objectives. This concurrence does not extend to aspects of this plan that are outside my area of expertise (including, but not limited to, electrical, mechanical, and structural features).

Amro Helwa Amro, 02/28/2025

Amro Helwa, P.E.
Professional Engineer II
Petroleum Restoration Program

From: [Microsoft Outlook](#)
To: kellerauto@tampabay.rr.com
Subject: Relayed: Remedial Action Plan Approval Order FAC ID 528837455
Date: Thursday, March 13, 2025 9:39:30 AM
Attachments: [Remedial Action Plan Approval Order FAC ID 528837455.msg](#)

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:
kellerauto@tampabay.rr.com (kellerauto@tampabay.rr.com) <mailto:kellerauto@tampabay.rr.com>
Subject: Remedial Action Plan Approval Order FAC ID 528837455

Sec. 10-6. Excessive noise or disturbance prohibited.

It shall be unlawful for any person to keep any dog, cat or other animal allowed by this chapter that becomes a nuisance in the city by excessive barking or howling or raising any disturbance whatsoever in such a manner as to disturb the peace and repose of others in the neighborhood.

(Code 1983, § 4-104)

Cross reference(s)—Noise generally, § 34-86 et seq.

ARTICLE III. NOISE¹

Sec. 34-86. Prohibited generally.

It shall be unlawful for any person to willfully make, continue to cause to be made or continued any loud and raucous noise, which term shall mean any sound which, because of its volume level, duration and character, annoys, disturbs, injures or endangers the comfort, health, peace or safety of reasonable persons of ordinary sensibilities within the limits of the city. The term includes the kinds of noise generated by activities enumerated in section 34-87, except as provided section 34-89. The term shall be limited to loud and raucous noise heard upon the public streets, in any public park, in any school or public building or upon the grounds thereof while in use, in any church or hospital or upon the grounds thereof while in use; upon any parking lot open to members of the public as invitee or licensees, or in any occupied residential unit which is not the source of the noise or upon the grounds thereof, and in any event from any location not less than 50 feet from the source of the noise, measured in a straight line from the radio, loudspeaker, motor, horn or other noise source.

(Code 1983, § 12-108(A))

Sec. 34-87. Enumeration.

The following acts, as limited by section 34-86, and subject to the exceptions provided in section 34-89, are declared to be public nuisances in violation of section 34-86:

- (1) *Exhaust of engines, whistles, pile drivers, etc.* The discharge into the open air of the exhaust of any steam engine or stationary internal combustion engine except through a muffler or other device which will effectively prevent loud and raucous noises therefrom.
- (2) *Pile drivers, etc.* The operation between the hours of 10:00 p.m. and 7:30 a.m. Monday through Saturday or at any time on Sunday, of any pile driver, steam shovel, pneumatic hammer, derrick, dredge, steam or electric hoist or other appliance, the use of which is attended by loud and raucous noise.
- (3) *Blowers.* The operation of any blower or power fan or any internal combustion engine, the operation of which causes loud and raucous noise, unless the noise from such blower or fan is muffled or such engine is equipped with a muffler device sufficient to prevent loud and raucous noise.

¹County code reference—Noise, § 58-441 et seq.

Cross reference(s)—Excessive noise or disturbance from animals prohibited, § 10-6.

State law reference(s)—Motor vehicle noise, F.S. § 403.415.

- (4) *Horns, signaling devices, etc.* The sounding of any horn, whistle or other audible signaling device so as to create a loud and raucous noise.
- (5) *Radios, amplifiers, phonographs, etc.* The using, operation or permitting to be placed, used or operated any radio, amplifier, musical instrument, phonograph or other device for the producing or reproducing of sound in such manner as to cause loud and raucous noise is prohibited. Amplified outdoor sound, music, or live entertainment shall be prohibited between the hours of 9:00 p.m. to 7:30 a.m. Sunday through Thursday, and 11:00 p.m. to 7:30 a.m. Friday through Saturday, unless approved by the city manager.
- (6) *Sound trucks.* No amplifier or loudspeaker in, upon or attached to a sound truck or other device for amplifying sound shall be operated or permitted to operate within the city for advertising purposes or to attract the attention of the public.
- (7) *Yelling, shouting, etc.* Yelling, shouting, whistling or singing at any time or place so as to create a loud and raucous noise between the hours of 10:00 p.m. and 7:30 a.m. daily.
- (8) *Animals, birds, etc.* The keeping of animal or bird which habitually cause a loud and raucous noise.
- (9) *Defect in vehicle or load.* The use of any motor vehicle so out of repair, so loaded or in such a manner as to create loud grating, grinding, rattling or other loud and raucous noise or which is not equipped with a muffler in a good working order and in constant operation so as to prevent loud and raucous noise.
- (10) *Construction or repairing of buildings.* The erection (including excavating), demolition, alteration or repair of any building or the excavation of streets and highways so as to create a loud and raucous noise between the hours of 10:00 p.m. and 7:30 a.m. Monday through Saturday or at any time on Sunday, except in case of urgent necessity in the interest of the public health and safety, and then only with a permit from the building official, which permit may be granted for a period not to exceed three working days or less while the emergency continues and which permit may be renewed for successive periods of three days or less while the emergency continues. If the building official should determine that the public health and safety necessitates the issuance of such a permit and will not be impaired by the erection, demolition, alteration or repair of any building or the excavation of streets and highways within the hours of 10:00 p.m. and 7:30 a.m. daily or at anytime on Sunday, he may grant permission for such work to be done within such hours or within a shorter time period during such hours, upon application being made at the time the permit for the work is issued or during the process of the work.
- (11) *Schools, public buildings, churches, hospitals.* The creation of any loud and raucous noise heard within any school, public building, church or any hospital, or the grounds thereof while in use, which interferes with the workings of such institution, or which disturbs or annoys patients in the hospital.
- (12) *Noises to attract attention.* The use of any drum or other instrument or device to create a loud and raucous noise.

(Code 1983, § 12-108(B); Ord. No. 2012-01, § 1, 5-8-12)

Sec. 34-88. Responsibility for violation.

Any person, owner, agent or supervisor in charge of operating, ordering, directing or allowing the operation or maintenance of the device or machine creating a noise as prohibited by this article shall be deemed guilty of violating this article.

(Code 1983, § 12-108(C))

Sec. 34-89. Exceptions.

The term "loud and raucous noise" does not include noise or sound generated by the following:

- (1) Cries for emergency assistance and warning calls.
- (2) Radios, sirens, horns and bells on law enforcement, fire and other emergency vehicles.
- (3) Parades, firework displays and other special events for which a permit has been obtained from the city, within such hours as may be imposed as a condition for the issuance of the permit.
- (4) Activities on or in municipal and school athletic facilities and on or in publicly owned property and facilities, provided that such activities have been authorized by the owner of such property or facilities or its agents.
- (5) Fire alarms and burglar alarms, prior to the giving of notice and a reasonable opportunity for the owner or tenant in possession of the premises served by any such alarm to turn off the alarm.
- (6) Bells which are rung or organs which are played to signal religious services.
- (7) Locomotives and other railroad equipment and aircraft.

(Code 1983, § 12-108(D); Ord. No. 2016-17, § 1, 2-14-17)

Sec. 34-90. Adoption of county noise ordinance.

Pinellas County Code section 58-441 et seq., is hereby adopted in addition to the other provisions of this article to be effective within the city limits.

(Code 1983, § 12-108(E))

Sec. 34-91. Penalty.

- (a) Any person, firm or corporation that violates any provision of this article for which another penalty is not specifically provided shall, upon conviction, be subject to a fine in accordance with the schedule set forth as follows:
 - (1) First violation within any 12-month period\$ 50.00
 - (2) Second violation within any 12-month period200.00
 - (3) Third violation within any 12-month period300.00
 - (4) Fourth violation within any 12-month period400.00
 - (5) Fifth violation within any 12-month period500.00

- (b) Each instance of any violation of this article shall constitute a separate offense.

(Code 1983, § 12-108(F))

County Code reference—Noise, § 58-441 et seq.

Secs. 34-92—34-110. Reserved.

Sec. 34-511. Vacation rental occupants.

- (a) The occupant(s) of each vacation rental dwelling unit shall receive a written copy of this section and the city's noise and trash regulations.
- (b) Occupant(s) may only park in the spaces designated on the vacation rental certificate sketch.
- (c) All occupants must evacuate from the vacation rental upon posting of any non-resident evacuation order.

(Ord. No. 2015-13, § 1, 11-10-15)

Sec. 58-87. Noise, dust and debris prohibited.

Each permittee shall conduct and carry out the excavation work in such manner as to avoid unnecessary inconvenience and annoyance to the general public and occupants of adjacent property. The permittee shall take appropriate measures to reduce noise, dust and unsightly debris to the fullest extent practicable. Except with the written permission of the city manager, or the existence of a real emergency, tools, machinery and noise producing equipment shall not be operated between the hours of 10:00 p.m. and 7:30 a.m.

(Code 1983, § 17-432)

Sec. 10-9. Impoundment of animals.

- (a) *Authority.* The city manager or his designee is authorized to impound any animal found in the city under the following circumstances:
- (1) Where such dog does not have a license tag or the owner of a wild animal allowed by this chapter does not have a state permit as required by F.S. § 372.922;
 - (2) Where such dog, cat or other animal allowed by this chapter is found running at large in violation of section 10-4;
 - (3) Where such dog, cat or other animal allowed by this chapter is found on a public beach in violation of section 10-5;
 - (4) Where such dog, cat or other animal allowed by this chapter is making excessive noise or disturbance in violation of section 10-6.
- (b) *Notice to owner.* If the owner of any dog, cat or other animal allowed by this chapter impounded by the city pursuant to this section is known, such owner shall be notified of the impoundment of the animal. Notice mailed to the last address of the owner shall be deemed sufficient notice within the meaning of this section.
- (c) *Release to owner.* Any dog, cat or other animal allowed by this chapter to be impounded may be released to the owner thereof or any person claiming the ownership of such animal if the officer in charge of such impounded animal is convinced of the validity of such claim and upon the payment of any reasonable charges that may be affixed by the impounding agency.
- (d) *Delivery to animal refuge.* If any dog, cat or other animal allowed by this chapter is not claimed by its owner or any other person, within a reasonable period of time, such animal shall, in the discretion of the city manager or his designate, be delivered to the animal refuge of the Society for the Prevention of Cruelty to Animals, to be disposed of in accordance with their policy.
- (e) *Reasonable charges.* The city manager or his designee shall be authorized to charge a reasonable fee for the time and expense of impoundment under this section.

(Code 1983, § 4-107)

Sec. 10-15. Backyard chickens.

- (a) *Purpose.* The purpose of this section to is allow chickens within some urban residential neighborhoods while limiting the intensity and potential impact on neighboring.
- (b) *Applicability.* The provisions of this section shall apply to the keeping of chickens on non-waterfront properties in the R-1 and R-2 districts.
- (c) *Standards.*
- (1) General conditions for the keeping of chickens in districts as permitted.
 - a. For the purposes of this section of the Code, the term "chicken" refers to female chickens only (i.e., hens).
 - b. Up to four chickens may be kept within an occupied single-family or duplex non-waterfront property located in the R-1 and R-2 districts.
 - c. Chickens must be kept within a coop or fence enclosure.

- d. Ducks, geese, turkeys, peafowl, adult male chickens/roosters, or any other poultry or fowl are not allowed under the provisions of this section of the Code.
 - e. Chickens shall be kept for personal use only. Selling chickens, eggs, or chicken manure, or the breeding of chickens for commercial purposes is prohibited.
 - f. Chickens shall not be slaughtered on premises.
 - g. The coop and enclosure must be screened from the abutting neighbor's view, using an opaque fence meeting city code and/or a landscape screen.
- (2) Location and requirements for chicken coops and enclosures in the non-waterfront R-1 through R-2 zoning districts.
- a. Any chicken coop and fenced enclosure must be located in the rear yard. No coop or enclosure shall be allowed in any front or side yard. (Corner lots shall be excluded from the side setback restriction on the street side providing all setbacks and fencing requirements are met.)
 - b. The coop and enclosure must comply with the district setback standards for accessory structures.
 - c. The coop structure must not exceed 80 square feet in size (ten-foot by eight-foot), must be anchored and flood-vented or raised to meet local floodplain management, and Florida Building Code requirements, a building permit is required.
 - d. The coop shall be covered and ventilated, and a fenced enclosure/run is required. All fences must meet standards of the district in which they are located. The coop and enclosure must be completely secured from predators, including all openings, ventilation holes, doors and gates (fencing or roofing is required over the enclosure in addition to the coop, in order to protect the chickens from predators).
 - f. All stored feed must be kept in a rodent and predator-proof container.
 - g. The coop shall provide a minimum of three-square feet per chicken and be of sufficient size to permit free movement of the chickens. The coop may not be taller than six feet, measured from the natural grade, and must be easily accessible for cleaning and maintenance.
- (3) Health, sanitation and nuisance as applied to the keeping of chickens in the non-waterfront properties of R-1 and R-2 zoning districts.
- a. Chickens shall be kept within a coop and enclosure. No person shall release or set any chicken free from such coop or enclosure.
 - b. Chicken coops and enclosures shall be maintained in a clean and sanitary condition at all times. Chickens shall not be permitted to create a nuisance consisting of odor, noise or pests, or contribute to any other nuisance condition.
- (4) *Enforcement.*
- a. In a public health emergency declared by the city manager or the Director of the Pinellas County Health Department, including, but not limited to, an outbreak of Avian Flu or West Nile virus, the public authority may require immediate corrective action in accordance with applicable public health regulations and procedures.
 - b. No person convicted as a repeat violator of section may be permitted to, or continue to, keep chickens on their premises.

(Ord. No. 2021-05, § 2, 9-8-21)

Sec. 14-130.10. Suspension or revocation of license.

- (a) Failure to comply with any of the requirements of this division shall subject the licensee to suspension or revocation of the license, in addition to other remedies and penalties provided by law.
- (b) Repeated incidents occurring on the residential rental property which threaten public safety including but not limited to assaults, batteries, robberies, burglaries, prostitution, sexual offenses, or narcotics possession, use or sales, or other criminal activity, shall be grounds for license revocation.
- (c) Repeated incidents of violation or continuing violation of state or local laws which violations adversely affect the rights of nearby residents to the quiet enjoyment of their property, including but not limited to violations of noise, animal control, solid waste, yard parking, storage, trash, and yard maintenance regulations constitute a public nuisance and shall be grounds for license revocation.
- (d) Prior to initiating suspension or revocation proceedings, written notice shall be delivered (via certified mail) to the owner or designated agent identified in the registration statement. The notice shall specifically identify the provision of this division which has not been complied with, or shall specifically identify the repeated or continuing incidents of violations of state or local laws, and shall state that failure to remedy the violation or further incidents of violations will result in revocation of the residential rental license for all units on the property.

(Ord. No. 2013-08, § 1, 12-10-13; Ord. No. 2015-02, §§ 7, 8, 3-10-15)

Note(s)—Former § 14-130.11. See editor's note, § 14-130.8.

Sec. 34-402. Pattern of nuisance activity.

- (a) *Nuisance activity.* Nuisance activity means any activities relating to the following violations, whenever engaged in by the property owner, agent, tenant, or invitee of the property owner, agent or tenant:
 - (1) Chapter 6—Alcoholic beverages.
 - (2) Chapter 34, article II—Litter and nuisance abatement.
 - (3) Chapter 34, article III—Noise.
 - (4) Chapter 34, article IV—Junked, wrecked, abandoned property.
 - (5) F.S. § 562.111 possession of alcoholic beverages by persons under age 21 prohibited.
 - (6) F.S. § 767.12—Dangerous dogs.
 - (7) F.S. § 784.011—Assault.
 - (8) F.S. § 784.03—Battery; felony battery.
 - (9) F.S. § 784.041—Felony battery; domestic battery by strangulation.
 - (10) F.S. § 784.045—Aggravated battery.
 - (11) F.S. § 784.048(3)—Aggravated stalking.
 - (12) F.S. § 790.15(1)—Discharging firearm in public.
 - (13) F.S. § 796.06—Renting space to be used for prostitution.
 - (14) F.S. § 796.07—Prostitution.
 - (15) F.S. § 800.03—Exposure of sexual organs.

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- (16) F.S. § 806.13—Criminal mischief.
 - (17) F.S. § 810.02—Burglary.
 - (18) F.S. § 810.08—Trespass in structure or conveyance.
 - (19) F.S. § 810.09—Trespass on property other than structure or conveyance.
 - (20) F.S. § 812.014—Theft.
 - (21) F.S. § 812.019—Dealing in stolen property.
 - (22) F.S. § 812.13—Robbery.
 - (23) F.S. § 812.173—Convenience business security.
 - (24) F.S. § 823.01—Nuisances.
 - (25) F.S. § 825.102(3)—Abuse, aggravated abuse and neglect of an elderly person or disabled adult.
 - (26) F.S. § 827.03—Abuse, aggravated abuse, and neglect of child.
 - (27) F.S. § 828.12—Cruelty to animals.
 - (28) F.S. § 843.02—Resisting officer without violence.
 - (29) F.S. § 843.20—Harassment of a participant of a neighborhood crime watch program.
 - (30) F.S. § 856.011—Disorderly intoxication.
 - (31) F.S. § 856.015—Open house parties.
 - (32) F.S. § 856.021—Loitering or prowling.
 - (33) F.S. § 856.022—Loitering or prowling in close proximity to children.
 - (34) F.S. ch. 874—Criminal gang enforcement and prevention.
 - (35) F.S. § 877.03—Breach of the peace; disorderly conduct.
 - (36) F.S. ch. 893—Any offense under the Florida Comprehensive Drug Abuse Prevention & Control Act.
 - (37) F.S. § 914.22—Tampering with or harassing a witness, victim, or informant.
 - (38) Any violation contained within F.S. § 948.06.
 - (39) Any other offense under state or federal law that is punishable by a term of imprisonment exceeding one year.
 - (40) Failure to correct code violations on or before the date specified in the notice of violation issued in accordance with section 2-375 of this Code.
- (b) *Pattern of nuisance activity.* Real property shall be deemed to exhibit a pattern of nuisance activity if:
- (1) The sheriff's department has responded to three or more nuisance activities at the property within 45 days; or
 - (2) The sheriff's department has responded to seven or more nuisance activities at the property within six months; or
 - (3) The sheriff's department has responded to five or more nuisance activities at a commercial retail business or alcoholic beverage establishment within 30 days or 20 or more nuisance activities at the said properties within six months; or

- (4) Failure to correct code violations by the time ordered by the special magistrate in any order entered pursuant to section 2-376 of this Code; or
 - (5) As otherwise provided by this Code.
 - (c) *Construction and application.* Pattern of nuisance activity shall not be construed to include:
 - (1) A nuisance activity where the property owner, agent, tenant, or invitee of the property owner, agent or tenant is the victim of a crime;
 - (2) A nuisance activity that does not arise from the conduct of the property owner, agent, tenant, or invitee of the property owner, agent or tenant; or
 - (3) A complaint or call for service to which the police department responded and determined that no violation was committed.
 - (d) *Separate occurrences.* For purposes of this article, each day that the sheriff's department responds to a nuisance activity at the property shall be a separate occurrence.
- (Ord. No. 2012-09, § 2, 10-23-12; Ord. No. 2014-04, § 1, 7-8-14)

Sec. 34-504. Application for registration.

Application for registration of a vacation rental shall be made to the city clerk or his or her designee and shall be set forth at a minimum:

- (1) The legal description of the property offered for rent (i.e., address, lot, block and subdivision name).
- (2) Name, address and phone number of owner of said property;
- (3) Name, address and emergency contact phone number of responsible party for said property, which shall be a 24-hour, seven days a week contact number.
- (4) That the phone number for responsible party will be answered 24 hours a day, seven days a week by the responsible party;
- (5) Acknowledgement by owner of the following:
 - a. That all vehicles associated with the vacation rental must be parked in compliance with the Code of Ordinances.
 - b. That it shall be unlawful to allow or make any noise or sound that exceeds the limits set forth in chapter 34, article III, noise;
 - c. That the owner shall comply with all applicable city, county, state and federal laws, rules, regulations, ordinances and statutes.
 - d. That no solid waste container shall be located at the curb for pickup before 6:00 p.m. the day prior to pick up, and solid waste container shall be removed before midnight of the day of pickup.
 - e. That, whoever, without being authorized, licensed, or invited, willfully enters or remains in any structure or conveyance or a property, or, having been authorized, licensed, or invited, is warned by the owner or lessee, to depart the property and refuses to do so, commits the offense of trespass in a structure or conveyance;
 - f. That other properties are not jointly shared commodities and should not be considered available for use by transient occupants of the property subject of the application; and
- (6) Proof of owner's current ownership of the property;

- (7) Proof of registration with the state department of revenue for sales tax collection and county tourist development tax; and proof taxes have been paid prior to February 28, 2006 and all subsequent taxes have been paid.
- (8) Proof of licensure with the state department of business and professional regulation for a transient public lodging establishment was obtained prior to February 28, 2006 and maintained continuously since acquiring it.
- (9) Business tax receipt from the city was obtained prior to February 28, 2006 and maintained continuously since acquiring it.
- (10) Proof of general liability insurance.
- (11) Proof of passing building and fire inspections.
- (12) The owner's sworn acknowledgement that he or she has received a copy of this section, has reviewed it and understands its requirements; and

Submission of an incomplete registration application form shall result in rejection of the application.

(Ord. No. 2015-13, § 1, 11-10-15)

Sec. 34-506. Responsible party required.

Whenever any property is required to be registered under this division, the owner shall appoint a natural person who resides within 25 miles of the vacation rental property to serve as the responsible party for service of notices, are specified herein and notices given to the responsible party shall be sufficient to satisfy any requirement of notice to the owner. An initial responsible party shall be designated and name submitted with the application for registration and the city clerk or his or her designee shall thereafter be notified of any change of responsible party within 15 days of such change. Further, it is the affirmative duty of the responsible party to:

- (1) Inform all guests, in writing, prior to occupancy of the property of the applicable city ordinances concerning noise, vehicle parking, garbage and common area usage with a copy of the applicable city ordinances printed in the English language and posted prominently near the main entrance of the establishment;
- (2) Maintain all properties under their control in compliance with the occupancy limits, as specified in the Florida Building Code and the Code of Ordinances as determined by the building official or his designee;
- (3) See that the provisions of this division are complied with and promptly address any violations of this division or any violations of law which may come to the attention of the responsible party;
- (4) Be available with authority to address and coordinate solutions to problems with the rental of the property 24 hours a day, seven days a week;
- (5) Be situated close enough to the property as to be able to, and shall, respond to emergency calls within two hours of notification;
- (6) Keep available a register of all guests, which shall be open to inspection by authorized personnel of the city at all times; and
- (7) Maintain the entire property free of garbage and litter, provided however, that this subsection shall not prohibit the storage of garbage and litter in authorized receptacles for collection.

(Ord. No. 2015-13, § 1, 11-10-15)

Sec. 42-23. Permit cancellation or revocation.

The city manager may cancel any special event if use of the property in any way conflicts with federal state, or local laws; if the event or activities thereof discredit the city; or if the event applicant is in default. The city manager or his designee shall have the authority to revoke a special event permit issued pursuant to this article upon violation of the standards for issuance or conditions for issuance prescribed in this article. During the event, the sheriff's office shall have the authority to order a ceasing of the event, should the continuance of such event contribute to public disorder or endanger life or property or should he find that the application was fraudulent in any manner. City officials may revoke any/all special event permits when conditions become a public nuisance due to, but not limited to noise, smoke, fumes or additional fire hazards, including a "burn ban" issued by the state or Pinellas County.

(Ord. No. 1103, § 2, 2-13-07)

Sec. 98-37. Protection of environmentally sensitive areas.

- (a) *Purpose.* It is the purpose of this section to provide a buffer adjacent to wetlands to further protect water quality and quantity and associated wildlife from adjacent development impacts. Such impacts include siltration, eutrophication, noise, artificial light and human and domestic animal intrusion. These buffers will also provide preservation of upland wildlife habitat.
- (b) *Upland setback requirements.* Upland setback requirements shall be as follows:
 - (1) Setbacks required from wetlands are as follows:
 - a. Isolated wetlands. Creeks, channels, ditches, canals and other waterways which are not designated as preservation land use areas and are connected with waters of the state as defined in the Florida Administrative Code: 15 feet outside the top of a bank of contiguous wetlands, whichever is greater.
 - b. All other wetlands: 30 feet.
 - (2) No environmental setback shall be required landward of a seawall constructed on or prior to the effective date of the ordinance from which this section is derived.
 - (3) The setbacks must be shown on a site plan and must be preserved during site development.
 - (4) Removal of vegetation within the required setback is discouraged and may be restricted or prohibited by the city to protect water quality.
 - (5) No filling, excavating or placing of permanent structures or other impervious surfaces shall be allowed within a required setback.

(Code 1983, § 20-509(G))

4.0 FUTURE LAND USE ELEMENT

GOAL 4.1: ENSURE THAT THE RESIDENTIAL/FAMILY AND BEACH COMMUNITY CHARACTER OF THE CITY OF MADEIRA BEACH IS MAINTAINED AND PROTECTED WHILE:

MAXIMIZING THE POTENTIAL FOR ECONOMIC BENEFIT RESULTING FROM THE TOURIST TRADE AND THE ENJOYMENT OF NATURAL AND MAN-MADE RESOURCES BY CITIZENS AND VISITORS;

MINIMIZING THE THREAT TO HEALTH, SAFETY, AND WELFARE POSED BY HAZARDS, NUISANCES, INCOMPATIBLE LAND USES, AND ENVIRONMENTAL DEGRADATION; MAXIMIZING LAND DEVELOPMENT THAT RESPECTS NECESSARY ECOLOGICAL FUNCTIONS AND SUITABILITY FOR URBAN DEVELOPMENT;

PRESERVING OR IMPROVING THE COMMUNITY'S NATURAL RESOURCES AND VALUABLE AMENITIES;

ENCOURAGING AN ORDERLY AND AESTHETIC MIX OF LAND USES BY ALLOWING NEW DEVELOPMENT AND REDEVELOPMENT THAT WILL ENHANCE AND PROTECT THE CITY'S EXISTING CHARACTER; AND

PROVIDING A COMPREHENSIVE PLAN THAT IS FLEXIBLE AND INCORPORATES CHANGING COMMUNITY VALUES AND ATTITUDES.

Objective 4.1.1:

Ensure that redevelopment and new development occurs in planned areas at the appropriate densities and intensities as indicated on, and consistent with the 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.1.1:

The future land use plan categories identified and defined in this policy govern development within the City. These future land use plan categories are consistent with primary and secondary uses and maximum intensity standards listed in the Forward Pinellas Countywide Rules, except as specifically modified herein.

Madeira Beach Future Land Use Category	Permitted Uses	Density/Intensity Standards	Countywide Plan Map Categories
Residential Urban (RU)	<ul style="list-style-type: none"> Residential Public Education Facilities Recreation/Open Space 	<ul style="list-style-type: none"> Residential 7.5 UPA Nonresidential FAR 0.5 ISR 0.65 	Residential Low Medium (RLM)
Residential Medium (RM)	<ul style="list-style-type: none"> Residential Public Education Facilities Institutional**** Vacation Rental Recreation/Open Space 	<ul style="list-style-type: none"> Residential 15 UPA Nonresidential FAR 0.5 ISR 0.70 	Residential Medium (RM)
Resort Facilities Medium (RFM)	<ul style="list-style-type: none"> Residential Temporary Lodging Vacation Rental Personal Service/Office Support Retail Commercial Commercial Recreation Recreation/Open Space 	<ul style="list-style-type: none"> Residential and Vacation Rental 18 UPA Temporary Lodging 50 UPA Other Uses FAR 0.55 ISR 0.85 	Resort (R)
		<i>Alternative Temporary Lodging Use Standard*</i>	

		<ul style="list-style-type: none"> • Temporary Lodging 60 UPA • Total FAR 2.0 • ISR 0.85 	
Residential/Office/Retail (R/O/R)	<ul style="list-style-type: none"> • Office • Personal Service/Office Support • Retail Commercial • Commercial/Business Service • Commercial Recreation • Residential • Vacation Rental • Temporary Lodging • Recreation/Open Space 	<ul style="list-style-type: none"> • Residential and Vacation Rental 18 UPA • Temporary Lodging 40 UPA • Other Uses FAR 0.55 • ISR 0.85 	Retail & Services (R&S)
		<i>Alternative Temporary Lodging Use Standard*</i> <ul style="list-style-type: none"> • Temporary Lodging 60 UPA • Total FAR 1.2 • ISR 0.85 	
Commercial General (CG)	<ul style="list-style-type: none"> • Office • Personal Service/Office Support • Retail Commercial • Commercial/Business Service • Commercial Recreation • Residential • Vacation Rental • Temporary Lodging • Recreation/Open Space • Storage/Warehouse/Distribution - Light • Institutional*** • Transportation/Utility *** • Ancillary Nonresidential *** 	<ul style="list-style-type: none"> • Residential and Vacation Rental 15 UPA • Temporary Lodging 40 UPA • Other Uses FAR 0.55 • ISR 0.85 	
		<i>Alternative Temporary Lodging Use Standard*</i>	

		<ul style="list-style-type: none"> • Temporary Lodging 60 UPA • Total FAR 1.2 • ISR 0.85 	
Institutional (I)	<ul style="list-style-type: none"> • Institutional • Residential 	<ul style="list-style-type: none"> • Residential 10 UPA • FAR 0.65 • ISR 0.70 	Public/Semi-Public (P/SP)
Transportation/Utility (T/U)	<ul style="list-style-type: none"> • Transportation/Utility 	<ul style="list-style-type: none"> • FAR 0.70 • ISR 0.70 	
Recreation/Open Space (R/OS)	<ul style="list-style-type: none"> • Recreation/Open Space 	<ul style="list-style-type: none"> • FAR 0.25 • ISR 0.60 	Recreation/Open Space (R/OS)
Preservation (P)	<ul style="list-style-type: none"> • Preservation • Water Supply 	<ul style="list-style-type: none"> • Preservation FAR 0.1 • Water Supply FAR 0.25 • Preservation ISR 0.20 • Water Supply ISR 0.50 	Preservation (P)
Planned Redevelopment-Mixed Use (PR-MU)	<ul style="list-style-type: none"> • Residential • Temporary Lodging • Vacation Rental • Retail Commercial • Commercial Recreation • Business Office and Financial Services • Restaurants • Office Use • Personal Service/Office Support Use 	See Madeira Beach Town Center Special Area Plan	Activity Center (AC)
Resort Facilities High (RFH)**	<ul style="list-style-type: none"> • Temporary Lodging • Restaurant • Retail Commercial • Commercial Recreation • Personal Service/Office Support Use 	<i>Less than 1-acre Temporary Lodging</i> <ul style="list-style-type: none"> • Temporary Lodging 75 UPA • Total FAR 2.0 • ISR 0.95 	
		<i>Between 1-acre and 3-acres</i>	

		<i>Temporary Lodging</i> <ul style="list-style-type: none"> • Temporary Lodging 100 UPA • Total FAR 3.0 • ISR 0.95 	
		<i>Greater than three acres</i> <i>Temporary Lodging</i> <ul style="list-style-type: none"> • Temporary Lodging 125 UPA • Total FAR 4.0 • ISR 0.95 	
Activity Center	<ul style="list-style-type: none"> • Residential • Vacation Rental • Temporary Lodging • Retail Commercial • Commercial Recreation • Business Office and financial services • Office Use • Personal Service/Office Support Use 	Requires an approved Special Area Plan that details UPA, FAR, and ISR	

*A Development Agreement is required by the City's land development regulations and Forward Pinellas' Countywide Rules to use the Alternative Temporary Lodging Use Standard. The Development Agreement must follow all required standards in the Countywide Rules to use the Alternative Temporary Lodging Use Standards. When using Alternative Temporary Lodging Use Standards, the Floor Area Ratio accounts for the entire project as detailed in the Countywide Rules.

**RFH must only be used as an Alternative Temporary Lodging Use Standard in the PR-MU as detailed in the Madeira Beach Town Center Special Area Plan. A rezone to PD and accompanying Development Agreement are required to use the RFH Category. The Development Agreement must follow all required standards in the Countywide Rules to use the Alternative Temporary Lodging Use Standards. When using Alternative Temporary Lodging Use Standards, the Floor Area Ratio accounts for the entire project as detailed in the Countywide Rules.

***Permitted Uses Subject to Acreage Thresholds Uses Subject to Five Acre Maximum - Institutional; Transportation/Utility; Ancillary Nonresidential

****Uses Subject to Five Acre Maximum - Institutional (except Public Educational Facilities which are not subject to this threshold, pursuant to the provisions of Section 6.5.4.2 in the Countywide Rules).

Policy 4.1.1.2:

Zoning districts that define specific uses and development densities and intensities implementing these future land use plan categories are included within the City of Madeira Beach land development regulations.

Objective 4.1.2:

New development and redevelopment is managed by implementing and enforcing of the land development regulations consistent with this Comprehensive Plan.

Policy 4.1.2.1:

The land development regulations contain administrative provisions:

- For the division of lots, the use of land, the protection of environmentally sensitive lands, and flood hazard safety;
- That implement guidelines for the administration of those future land use plan categories adopted by the City of Madeira Beach;
- Ensuring that applications for development approval are subject to site plan review, except for single-family, duplex, and triplex dwelling units;
- Ensuring that all development is consistent with regulations adopted by the State of Florida, Pinellas County, and other agencies with jurisdictional responsibilities for coastal construction, as amended;
- Ensuring that minimum criteria established by the Southwest Florida Water Management District and other governmental agencies with jurisdictional responsibilities for drainage and stormwater management, as amended; and
- Ensuring that all development is consistent with local and state regulations adopted to participate in the National Flood Insurance Program.

Policy 4.1.2.2:

The land development regulations contain design provisions:

- Ensuring compliance with the stormwater requirements of the Southwest Florida Water Management District, for the permitted use of either vegetated swales in conjunction with retention ponds or sand filtration and catchment systems where space prohibits the use of retention ponds;
- For drainage and stormwater management, open space, safe and convenient on-site traffic flow, parking, and signage;
- Ensuring the compatibility of adjacent land uses and providing for adequate and appropriate buffering;
- Encouraging the use of native vegetation in the landscaping of multifamily and commercial developments;
- Designed to direct water flows along natural drainage courses and through natural terrain;
- Requiring new development stormwater runoff is routed to protect neighboring property and minimize ecological damage. Compliance with this requirement must be demonstrated by the developer during site plan review; and
- Promoting land development that highlights scenic amenities and ensures public access to the waterfront.

Policy 4.1.2.3:

The land development regulations contain stormwater management provisions:

- Ensuring that surface cover vegetation loss during construction is minimized and/or replaced to reduce erosion and flooding;
- To provide that the developer/owner of any new development or redevelopment site is responsible for the on-site management of stormwater runoff in a manner so that post-development runoff rates, volumes, and pollutant loads are minimized and do not exceed pre-development conditions;
- To provide that impervious surfaces are minimized;
- To provide that future drainage outfalls associated with either new development or redevelopment are designed to prevent, to the extent practicable, the direct discharge of runoff into the Intracoastal Waterway or the Gulf of Mexico; and
- To provide that roadways, pipe systems, and stormwater management systems are designed to avoid the alteration of vital habitat areas and minimize interference with surface water or groundwater flow.

Policy 4.1.2.4:

The land development regulations contain provisions for development of innovative techniques aimed at preserving the access to and views of the beach by residents of and visitors to this community.

Policy 4.1.2.5:

The City will comply with all county, state, and federal regulations governing hurricane evacuation, provision of public beach access, provision of infrastructure in the Coastal Storm Area, regulation of stormwater drainage, protection of wetland vegetation, and protection of species with special status.

Objective 4.1.3:

Because Madeira Beach lies within the Coastal Storm Area, the City will limit public expenditures that support development, except restoration or enhancement of natural resources, maintenance or repair of existing infrastructure, or facilities determined by the Board of Commissioners to be an overriding benefit to the City.

Policy 4.1.3.1:

The Coastal High Hazard Area is recognized as that portion of the community below the elevation of the category 1 storm surge line as established by the Sea, Lake, and Overland Surges from Hurricanes (SLOSH) computerized storm surge model. However, the Coastal High Hazard Area defined by the Forward Pinellas Countywide Rules and defined by this Comprehensive Plan and in Policy 4.1.3.2 as the Coastal Storm Area is the regulatory standard for the City and is indicated on the 6.1e Madeira Beach Coastal High Hazard Area Map.

Policy 4.1.3.2:

The Coastal Storm Area as the area that includes the following:

the Coastal High Hazard Area, the Tom Stuart Causeway and land areas connected to the mainland of Pinellas County by the causeway, any area surrounded by the CHHA or by the CHHA and a body of water, and all areas located within the Velocity Zone, or Zone V, as designated by the Federal Emergency Management Agency.

Policy 4.1.3.3:

The Coastal Storm Area as indicated on the 6.1e Madeira Beach Coastal High Hazard Area Map of this Comprehensive Plan, is consistent with the Forward Pinellas Countywide Rules, and is the area within the City where coastal development regulations apply.

Policy 4.1.3.4:

The City will not support or finance new local transportation corridors that would encourage further growth or higher permanent population densities within the Coastal Storm Area beyond that anticipated in this Comprehensive Plan, although existing corridors may be maintained or improved as necessary to protect the health, safety, and welfare of the community.

Policy 4.1.3.5:

The City will not support sewer and water line extensions or expansions that would encourage further growth or higher permanent population densities within the Coastal Storm Area, except as anticipated within this Comprehensive Plan.

Policy 4.1.3.6:

Recognizing that the community is located primarily within the Coastal Storm Area and the 100-year floodplain, the City will strictly enforce all appropriate federal, state, and local coastal construction codes, coastal setback requirements, the Coastal Construction Control Line, facility siting restrictions, and floodplain management regulations.

Policy 4.1.3.7:

Special care facilities, such as hospitals and nursing homes, are prohibited in the Coastal Storm Area. Assisted living facilities are discouraged in the Coastal Storm Area unless adequate provisions for safe and efficient evacuation and shelter are ensured.

Objective 4.1.4:

Due to its location in the Coastal Storm Area, the City will not increase permanent densities above those established in this Comprehensive Plan, as indicated by with the 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.4.1:

Maintain or reduce allowable permanent density in the Coastal Storm Area, consistent with the 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.4.2:

Continue to implement growth management standards limiting development to currently planned densities and intensities within the Coastal Storm Area, consistent with the 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.4.3:

Continue to seek opportunities for public land acquisition and management for recreation, conservation, and preservation areas within the Coastal Storm Area.

Policy 4.1.4.4:

Review federal and state development projects proposed within the City, and support those that are consistent with this Comprehensive Plan.

Objective 4.1.5:

Ensure that new development and redevelopment occurs in accordance with the adopted 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.5.1:

Maintain a population level based upon the availability, accessibility, and adequacy of existing and planned public facilities and services, including coordination of development with the availability of water supply.

Policy 4.1.5.2:

Provide public and semi-public facilities and services to commercial land uses in accordance with the demand for such facilities and uses generated by existing and new residential development and redevelopment.

Policy 4.1.5.3:

Ensure the scale of proposed development is appropriate to the level of accessibility with more intensive development located in those areas with higher accessibility.

Policy 4.1.5.4:

Ensure development and redevelopment maximize scenic amenities and cultural facilities and provide for public access.

Policy 4.1.5.5:

Promote pedestrian-oriented areas within concentrated development and activity areas.

Policy 4.1.5.6:

Reduce conflicts between traffic movement and Intracoastal Waterway bridge openings.

Policy 4.1.5.7:

Minimize existing and potential traffic hazards by coordinating land use and traffic circulation decisions.

Objective 4.1.6:

Assist property owners in the identification, preservation, and protection of historical and architecturally significant archaeological sites, housing, and structures as they are identified.

Policy 4.1.6.1:

Assist property owners in identifying historically significant archaeological sites, housing, and structures by providing referral to the appropriate governmental agency(ies).

Policy 4.1.6.2:

Refer property owners of historically significant archaeological sites, housing, and structures to Pinellas County for assistance in applying for and utilizing state and federal assistance programs.

Policy 4.1.6.3:

Through the site plan review process, ensure that all new development/and redevelopment occurring in the area of known historically significant archaeological sites, housing, and structures is consistent with protection measures recommended by the Florida Department of State.

Objective 4.1.7:

Maintain the integrity and quality of life, as exhibited by the continuation of the city's beach community, family-oriented, residential character in residential neighborhoods.

Policy 4.1.7.1:

Encourage a balanced land use mix providing for a variety of housing styles, densities, and access to services and open space.

Policy 4.1.7.2:

Encourage residential developments designed to meet the housing needs of varying income level households.

Policy 4.1.7.3:

Ensure that existing residential land uses are protected from the encroachment of incompatible activities; likewise, protect other land uses from the encroachment of incompatible residential activities.

Policy 4.1.7.4:

Future land development patterns must recognize and support the preservation of residential neighborhoods.

Policy 4.1.7.5:

Enforce provisions requiring residential land uses be located and designed to protect life and property from natural and manmade hazards such as flooding, excessive traffic, subsidence, noxious odors, noise, and deterioration of structures.

Policy 4.1.7.6:

Residential land uses must be compatible with the type and scale of surrounding land uses.

Policy 4.1.7.7:

Require buffering and open space in residential land uses, as appropriate.

Policy 4.1.7.8:

Enforce procedures that enhance the quality of existing housing stock and neighborhoods and promote the revitalization of older areas where conditions warrant.

Objective 4.1.8:

Commercial and mixed-use development compatible with environmental and economic resources must be planned consistent with this Comprehensive Plan, 6.1a Madeira Beach Future Land Use Map the land development regulations, and be in keeping with the needs and character of the community and its surrounding area.

Policy 4.1.8.1:

Enforce requirements that encourage mixed-use development within the Residential/Office/Retail future land use plan category and discourage single-use developments.

Policy 4.1.8.2:

Ensure that within any mixed-use development proper separation and buffering is required and maintained between residential and nonresidential land uses and is installed when a change of use or increase in intensity occurs.

Policy 4.1.8.3:

Promote commercial development in areas where a projected demand for those uses exists, where the use is compatible with the surrounding area, and where existing or programmed facilities will not be overburdened, by matching planned commercial land uses to the projected demand for such commercial uses.

Policy 4.1.8.4:

Commercial land uses must be located to ensure compatibility with the type and scale of surrounding land uses and where existing or programmed public facilities are not diminished below the adopted level-of-service.

Policy 4.1.8.5:

Commercial facilities must be located to serve residential land uses without disrupting neighborhood quality of life.

Policy 4.1.8.6:

Commercial development west of Gulf Boulevard is limited to only those uses associated with seasonal tourist accommodations, excluding general retail uses.

Policy 4.1.8.7:

Encourage tourist-related development and redevelopment to reflect the city's beach community character.

Policy 4.1.8.8:

Enforce requirements that tourist accommodations, at a density appropriate for each zoning district, are located in the Residential/Office/Retail, Resort Facilities Medium, and Resort Facilities High future land use plan categories.

Policy 4.1.8.9:

Prevent development of seasonal tourist facilities within the Resort Facilities Medium and Resort Facilities High future land use plan categories from circumventing the residential density limitations established by this Comprehensive Plan.

Policy 4.1.8.10:

Ancillary commercial uses may be incorporated into the Resort Facilities Medium and Resort Facilities High future land use plan categories.

Policy 4.1.8.11:

Ensure that commercial developments separate pedestrian and vehicular traffic and provide adequate off-street parking and loading areas.

Policy 4.1.8.12:

In cooperation with the Florida Department of Transportation and Pinellas County, regulate to the fullest extent direct access to, and control the number and location of curb cuts along, existing and planned local streets and county and state roads.

Policy 4.1.8.13:

Encourage the concentration or clustering of commercial development.

Objective 4.1.9:

Redevelopment that is designed and constructed as orderly, planned, mixed-use development featuring pedestrian friendly design and protection of the natural environment.

Policy 4.1.9.1:

Redevelopment is encouraged in the following areas:

- The area of 137th Avenue Circle, east of Gulf Boulevard.
- The Madeira Way Redevelopment Area—the area formed by Gulf Boulevard, 153rd Avenue, Madeira Way, and 150th Avenue to the Tom Stuart Causeway Bridge.

Policy 4.1.9.2:

Redevelopment is encouraged in those areas zoned R-1 and R-2 where the existing density exceeds that permitted on the 6.1a Madeira Beach Future Land Use Map.

Policy 4.1.9.3:

Enforce provisions that encourage redevelopment and revitalization through the use of the Residential/Office/Retail future land use plan category.

Policy 4.1.9.4:

In order to ensure the continued maintenance of its beach residential character, address opportunities and incentives for the rehabilitation and revitalization of existing residential structures, including encouraging National Flood Insurance Program (NFIP)-compliant residential construction.

Policy 4.1.9.5:

Encourage new development and redevelopment that is feasible within the financial limitations and administrative constraints associated with the increased need for public facilities and services.

Policy 4.1.9.6:

Recognize John's Pass Village for its unique opportunities for commerce, employment, housing, and tourism and encourage redevelopment and revitalization, and assist in maintaining the beach community theme.

Policy 4.1.9.7:

(Reserved)

Policy 4.1.9.8:

Redevelopment within the area adjacent to John's Pass Village and east of Pelican Lane must be in character with the overall design theme of the area.

Policy 4.1.9.9:

Allow zero lot line, cluster, or other nontraditional lot layout or site design for redevelopment and revitalization of John's Pass Village.

Objective 4.1.10:

Maintain city entranceways and roadways in cooperation with the Florida Department of Transportation and Pinellas County.

Policy 4.1.10.1:

City entranceway areas will include mixed uses that support water-related activities and reflect the city's beach community character.

Policy 4.1.10.2:

As part of a beautification effort, cooperate with service providers and Pinellas County to establish a plan for the eventual burial of all utility lines.

Policy 4.1.10.3:

Coordinate with the Florida Department of Transportation to install landscaped medians within the Gulf Boulevard right-of-way.

Objective 4.1.11:

Existing land uses, lots, and structures that are inconsistent with this Comprehensive Plan are nonconforming.

Policy 4.1.11.1:

Those commercial and residential land uses, lots, and structures existing on the effective date of this Comprehensive Plan, that were conforming prior to adoption and are nonconforming, are allowed to continue provided that the land use, lot, or structure complies with the land development regulations.

Policy 4.1.11.2

Enforce regulations for reestablishing uses after an involuntary loss.

Policy 4.1.11.3:

Enforce regulations for buffering incompatible or nonconforming land uses or structures.

Objective 4.1.12:

All development orders and permits for new development and redevelopment activities may be issued only if public facilities necessary to meet the level-of-service standards adopted pursuant to this Comprehensive Plan are available concurrent with the impacts of the development.

Policy 4.1.12.1:

Ensure that all new development and redevelopment does not result in a reduction of the level-of-service standards established and adopted by this Comprehensive Plan.

Policy 4.1.12.2:

The development of residential and commercial land must be timed and staged in conjunction with the provision of supporting community facilities consistent with the adopted levels of service contained in the Capital Improvements Element of this Comprehensive Plan.

Policy 4.1.12.3:

Public facilities and utilities must be located to maximize the efficiency of services provided, minimize their cost, and minimize their impacts on the natural environment.

Policy 4.1.12.4:

Public and other essential services and facilities including public utilities that serve the health, safety, or welfare of the general public are allowed in all future land use plan categories, excluding areas designated Preservation.

Objective 4.1.13:

Continue to ensure the availability of suitable land for utility facilities necessary to support proposed new development and redevelopment.

Policy 4.1.13.1:

Ensure that adequate land is available for the maintenance of those public utility facilities provided by the city needed to accommodate proposed new development and redevelopment.

Policy 4.1.13.2:

Cooperate with those public utilities providing service to the community to ensure that adequate land is available for those facilities that support proposed new development and redevelopment.

Policy 4.1.13.3:

Consistent with state law, new electric substations are permissible in all future land use plan categories in the city, excluding areas designated Preservation.

Objective 4.1.14:

Support efforts that facilitate coordination of planning between the City and the School Board for the location and development of public educational facilities.

Policy 4.1.14.1:

Implement the provisions of the approved Interlocal Agreement with the School Board of Pinellas County regarding coordination of land use and public school facilities planning.

Policy 4.1.14.2:

Public educational facilities of the School Board are an allowable use in the following future land use plan categories:

Residential Urban

Residential Medium

Institutional

Objective 4.1.15:

In accordance with Chapter 171, Florida Statutes, annex appropriate adjacent unincorporated areas provided that landowner(s) of such areas request annexation and the revenues and costs of annexation will not burden existing city residents.

Policy 4.1.15.1:

Evaluate proposed annexations for compatibility to ensure that growth resulting from future annexations does not have an adverse effect on the character of the community.

Policy 4.1.15.2:

Evaluate proposed annexations for compliance with adopted level-of-service standards to ensure that growth resulting from future annexations does not have an adverse impact on the availability of services and facilities to existing and future residents.

Objective 4.1.16:

Achieve open space protection, in part, through the enforcement of view corridors along Gulf Boulevard. The land development regulations will provide standards to implement this objective.

Policy 4.1.16.1:

Enforce regulations that preserve view corridors by keeping designated areas clear of buildings, accessory structures, and structured parking.

Policy 4.1.16.2:

Enforce regulations that further maintain open space and view corridors with increased landscaping to reduce impervious surfaces and pedestrian access as one means of reducing the need for parking. Ensure pedestrian access between Gulf Boulevard and the Gulf of Mexico, in part, through the provision of pedestrian access easements. The land development regulations will ensure protection of a clear visibility area between three to ten feet (3' to 10') high.

Objective 4.1.17:

Recognize private property rights pursuant to Sections 70.001 and 70.51, Florida Statutes.

Policy 4.1.17.1:

Prepare and adopt, as necessary, procedures for the appeal process outlined in the Bert J. Harris, Jr. Private Property Rights Protection Act and the Florida Land Use and Environmental Dispute Resolution Act.

GOAL 4.2: TO COMPLY WITH CHAPTER 88-464, LAWS OF FLORIDA, AS AMENDED, BY PARTICIPATING IN THE COUNTYWIDE PLANNING PROCESS THROUGH REPRESENTATION ON AND COORDINATION WITH FORWARD PINELLAS, TO ENSURE CONSISTENCY BETWEEN THE CITY OF MADEIRA BEACH COMPREHENSIVE PLAN AND THE UPDATED COUNTYWIDE PLAN FOR PINELLAS COUNTY AND COUNTYWIDE RULES.

Objective 4.2.1:

Consistency of the Future Land Use Element of this Comprehensive Plan with the Countywide Plan Map and the Countywide Rules Concerning the Administration of the Countywide Rules, as amended.

Policy 4.2.1.1:

Per Chapter 88-464, Laws of Florida, as amended, the city land development regulations contain density and intensity standards and other standards consistent with the Rules Concerning the Administration of the Countywide Rules, as amended, including criteria and standards for nomenclature, continuum of plan classifications and categories, use and locational characteristics, map delineation, other standards, and special rules.

Policy 4.2.1.2:

Consistent with the foregoing policies, the City has and will maintain appropriate regulatory mechanisms to implement development agreements.

Policy 4.2.1.3:

Provisions for development agreements encourage new development and redevelopment consistent with this Comprehensive Plan, particularly to facilitate viable tourist-related facilities.

Policy 4.2.1.4:

Develop and maintain appropriate procedures and standards to govern development agreements in the land development regulations.

(Ord. No. 2023-15, § 1, 7-12-23; 2023-22, § 1, 12-13-23)

8.0 CONSERVATION AND COASTAL MANAGEMENT ELEMENT

GOAL 8.1: TO ENSURE THE HIGHEST ENVIRONMENTAL QUALITY POSSIBLE, THE CITY OF MADEIRA BEACH WILL CONSERVE, PROTECT, AND APPROPRIATELY MANAGE ITS AIR, AQUATIC, WETLAND, AND TERRESTRIAL RESOURCES.

Objective 8.1.1:

Protect the quality and quantity of surface and groundwater.

Policy 8.1.1.1:

Implement an educational program for residential and commercial consumers to discourage waste and conserve water.

Policy 8.1.1.2:

Continue to enforce the comprehensive water shortage plan and enforce the provisions set forth by the Southwest Florida Water Management District.

Policy 8.1.1.3:

Continue to upgrade the drainage system and through the land development regulations, implement stormwater treatment for water quality.

Policy 8.1.1.4:

Protect water storage and quality enhancement functions of wetlands and floodplain areas through land acquisition, if feasible, enforcement of laws, and the application of land and water management practices that provide for compatible uses.

Objective 8.1.2:

Strictly enforce regulations for development within the 100-year floodplain, as established by the federal government.

Policy 8.1.2.1:

The land development regulations will continue to require that runoff rates, volumes, and pollutant loads for new development and redevelopment do not exceed predevelopment conditions.

Policy 8.1.2.2:

Recognizing that the community is located within the 100-year floodplain, the City will continue to strictly enforce all appropriate federal, state, and regional coastal construction codes and coastal setback regulations.

Policy 8.1.2.3:

Protect the natural functions of the 100-year floodplain so that flood- carrying and flood-storage capacities are maintained.

Policy 8.1.2.4:

Strictly enforce the floodplain management provisions contained in the land development regulations to preserve hydrologically significant wetlands and other natural floodplain features.

Policy 8.1.2.5:

The land development regulations contain provisions that, at a minimum, protect natural drainage features found within the city as follows:

The flood-carrying and flood storage capacity of the 100-year floodplain will be maintained;

Development along Boca Ciega Bay and the Gulf of Mexico must maintain adequate setbacks to protect any existing areas of natural coastal/marine habitat;

The prevention of erosion, retardation of runoff and protection of natural functions and values of the floodplain will be considered while promoting public usage; and

Development or redevelopment proposals must be consistent with the performance standards regulating development within designated floodplains.

Objective 8.1.3:

Conserve or improve wetlands, aquatic resources, and wildlife population and habitat to maintain their environmental and recreational value.

Policy 8.1.3.1:

Identify shorelines and islands on 6.1a Madeira Beach Future Land Use Map.

Policy 8.1.3.2:

Designate all existing marine wetlands Preservation land 6.1a Madeira Beach Future Land Use Map on Map LU-4.

Policy 8.1.3.3:

Projects (e.g., marinas, causeways, or dredging) that could inhibit tidal circulation must include measures to maintain or improve tidal circulation and flushing.

Policy 8.1.3.4:

Any project that produces changes in tidal circulation patterns may be approved only after sufficient hydrographic information is provided to allow an accurate evaluation of the possible impacts of the project.

Policy 8.1.3.5:

Existing wetlands must be conserved and protected from physical and hydrological alterations.

Policy 8.1.3.6:

Marine wetlands, barrier island property containing numerous vegetative communities, and/or shoreline locations with limited habitat diversity are considered priorities for environmental land acquisition.

Policy 8.1.3.7:

(Reserved) [Cf. Policy 8.1.5.12]

Policy 8.1.3.8:

Protect, maintain, and where feasible, restore aquatic seagrass beds through public acquisition, preservation, and restoration of adjacent lands and shorelines.

Policy 8.1.3.9:

Notify adjacent jurisdictions that share wetlands of its protection plans and solicit comments pertaining to any proposed action.

Objective 8.1.4:

Conserve, appropriately use, and protect native vegetation.

Policy 8.1.4.1:

Require all new development and redevelopment include landscaping in accordance with standards contained in the land development regulations.

Policy 8.1.4.2:

Native vegetation will continue to receive priority in landscaping requirements.

Policy 8.1.4.3:

Encourage shorelines lacking wetland vegetation to be planted with native vegetation in order to minimize potential flood damage, stabilize the shoreline, trap sediments and other non-point source pollutants, and provide additional habitat for fish and wildlife.

Policy 8.1.4.4:

Continue to encourage the removal and prohibit the planting of exotic species such as punk tree (*Melaleuca* sp.), Australian pine (*Casuarina* sp.), and Brazilian pepper (*Schinus* sp.).

Policy 8.1.4.5:

Consider soil conditions and vegetation classifications during site plan review and when designating future land use plan categories.

Policy 8.1.4.6:

Recognize the limitations of development on a barrier island resulting from the effects of the Coastal High Hazard Area, 100-year floodplain, vulnerability to tropical storms, topography, and soil conditions.

Policy 8.1.4.7:

The land development regulations will include development review criteria for soil suitability.

Policy 8.1.4.8:

Pilings, not fill, must be used to elevate structures in flood prone areas.

Policy 8.1.4.9:

Protect the limited remaining natural resources as follows:

Recreational development must be compatible with the surrounding environment and subject to performance standards adopted in the land development regulations;

The clearing of trees and wetland vegetation is governed by the land development regulations; and

All applications for development, unless exempted in the land development regulations, are subject to site plan review.

Objective 8.1.5:

Redevelopment activities must ensure the protection of natural resources.

Policy 8.1.5.1:

Ensure through the land development regulations, that land is developed to respect necessary ecological functions and protect unique or irreplaceable natural resources.

Policy 8.1.5.2:

Land development regulations will provide for mixed use and other techniques that protect environmentally sensitive areas.

Policy 8.1.5.3:

Ensure that species of flora and fauna listed as endangered, threatened, or species of special concern, by federal law or Florida Statutes, are protected through compliance with appropriate federal and state regulations.

Policy 8.1.5.4:

Ensure that recreational development is compatible with the surrounding environment and compliant with performance standards.

Policy 8.1.5.5:

Clearing trees and wetland vegetation is prohibited except where necessary to avoid a hazard to the public or private property.

Policy 8.1.5.6:

Protect coastal vegetative communities, coastal wildlife habitats, and dune systems from the adverse effects of development.

Policy 8.1.5.7:

Ensure that tidal flushing and circulation patterns are not negatively impacted by development activities.

Policy 8.1.5.8:

(Reserved) [Cf. Policy 8.1.3.4]

Policy 8.1.5.9:

Ensure that natural watercourses are protected in their natural state and are exempt from alteration.

Policy 8.1.5.10:

The land development regulations prohibit land uses that could potentially increase point-source air and water pollution.

Policy 8.1.5.11:

Dredge and fill activities may be permitted only when necessary, as determined after review and comment by the appropriate governmental agencies and interested citizens, and in a manner least harmful to the surrounding environment.

Policy 8.1.5.12:

Continue to protect Little Bird Key and the adjacent unnamed island in their natural state by the assignment of the Preservation future land use plan category on the 6.1a Madeira Beach Future Land Use Map and implementing appropriate land development regulations.

Policy 8.1.5.13:

To the maximum extent possible, transportation facilities must not disrupt ecosystems or isolated significant environmental features.

Policy 8.1.5.14:

Enforce provisions for the control of erosion and runoff from construction sites.

Policy 8.1.5.15:

Promote environmental awareness through educational programs and interpretive displays at applicable points of interest, especially parks and public open spaces that contain or are adjacent to natural resources.

Objective 8.1.6:

Protect species with special status from adverse impacts due to loss of natural habitats.

Policy 8.1.6.1:

(Reserved) [Cf. Policy 8.1.5.3]

Policy 8.1.6.2:

Beach renourishment projects must protect sea turtle nesting areas by limiting construction in such areas to winter and spring months, or by collecting eggs from the nests, incubating them, and releasing the hatchlings.

Policy 8.1.6.3:

Continue a public information program calling for the protection of those sea turtle nesting areas located within the community.

Policy 8.1.6.4:

Continue to prohibit the use of bright lights on sea turtle nesting areas.

Policy 8.1.6.5:

All spoil islands are designated bird sanctuaries.

Policy 8.1.6.6:

Protect and conserve listed animal species that utilize aquatic habitats, including mangroves, marshes, and seagrass beds, through preservation, public acquisition, and restoration of coastal lands and shorelines.

Objective 8.1.7:

Continue involvement in monitoring the proper handling, treatment, transportation, and disposal of hazardous waste within its jurisdiction.

Policy 8.1.7.1:

Comply with federal, state, and county guidelines regarding accidents involving hazardous waste.

Policy 8.1.7.2:

Support the Pinellas County Pollution Prevention (P2) Program to regulate small generators of hazardous wastes to protect natural resources and public health.

Policy 8.1.7.3:

Encourage residents and local businesses to deposit household chemical waste at the Pinellas County household chemical collection center.

Objective 8.1.8:

Comply with all state and federal standards for air quality.

Policy 8.1.8.1:

Work to reduce the effects of automobile emissions pollution by:

- Land development regulations that require vegetative buffer strips between roadways and residential development; and
- Promoting alternative transportation modes such as public transportation, carpooling, walking, and bicycling.

Objective 8.1.9:

Cooperate with the State of Florida and other local jurisdictions to maintain the Boca Ciega Bay Outstanding Florida Waters designation.

Policy 8.1.9.1:

No new point sources are permitted to discharge from the City of Madeira Beach into Boca Ciega Bay or into ditches or canals that flow into Boca Ciega Bay, except for the correction of existing inefficient stormwater drainage, or as specifically permitted by the City.

Policy 8.1.9.2:

In order to reduce non-point source pollutant loadings, continue to strictly enforce stormwater management regulations, following the guidelines established in Chapter 62-25, Florida Administrative Code.

Policy 8.1.9.3:

To reduce non-point source pollutant loadings and improve the functioning of the city drainage system, dumping of debris of any kind (e.g., yard clippings and trimmings), into drainage ditches, canals, and stormwater control structures is prohibited.

Policy 8.1.9.4:

Coordinate with neighboring jurisdictions, Pinellas County, and the Tampa Bay Regional Planning Council to protect regional estuaries, providing adequate sites for water-dependent uses, preventing estuarine pollution, controlling surface water runoff, protecting living marine resources, reducing exposure to natural hazards, and ensuring public access.

Policy 8.1.9.5:

Natural watercourses must be maintained in their natural state and protected from alteration.

Policy 8.1.9.6:

Continue working with other communities and counties to implement the Surface Water Improvement Management (S.W.I.M.) Program for Tampa Bay.

Objective 8.1.10:

Protect and restore the community's beaches, dunes, and natural system from the impacts of development through continued enforcement of coastal construction standards.

Policy 8.1.10.1:

Construction seaward of the Coastal Construction Control Line is subject to permitting procedures pursuant to Florida Statutes.

Policy 8.1.10.2:

Encourage, through the provision of public information, the planting of native marine vegetation in front of seawalls to act as a natural buffer against damage from tides and flooding.

Policy 8.1.10.3:

Adopt beach management practices that regulate excavations, disturbance of native vegetation, and activities that affect the natural fluctuation of the dunes.

Policy 8.1.10.4:

Continue a program for the restoration and maintenance of the coastal dune system that include:

- Stabilization projects utilizing native vegetation; and
- An educational program emphasizing the need to protect the coastline.

Policy 8.1.10.5:

Continue providing adequate public access to beaches and shorelines, enforcing public access to beaches renourished at public expense, enforcing the public access requirements of the Coastal Zone Protection Act, and providing transportation or parking facilities for beach and shoreline access.

Policy 8.1.10.6:

Limit shoreline development that will adversely impact marine fisheries habitats through land development regulations and site plan review.

Policy 8.1.10.7:

Require that the replacement material for failed or damaged existing concrete seawalls along the Gulf of Mexico be rip-rap or planted native vegetation, e.g., marsh grasses and dune vegetation.

Objective 8.1.11:

Comply with all county, state, and federal regulations governing the protection of coastal resources.

Policy 8.1.11.1:

Coordinate beach management practices with the efforts of neighboring jurisdictions.

Policy 8.1.11.2:

Review the comprehensive plans of the neighboring jurisdictions and adjacent coastal counties to determine if coastal resources of the barrier islands are being managed in a consistent manner.

Policy 8.1.11.3:

Cooperate with the U.S. Army Corps of Engineers and Pinellas County in addressing the environmental issues associated with the maintenance of John's Pass as a navigational channel.

Policy 8.1.11.4:

Pursuant to Section 163.3178, Florida Statutes, the level-of-service standards for recreation/open space for the coastal planning area are identical to those for the city as a whole.

Objective 8.1.12:

Protect the viability of the Working Waterfronts in the community.

Policy 8.1.12.1:

Recognizing the importance of working waterfronts to employment, recreation, quality of life, and state and local economies, the land development regulations include guidelines for the development and redevelopment of Working Waterfronts.

Policy 8.1.12.2:

Coordinate with property owners and associated marine operations to encourage the continuation of water dependent activities.

Policy 8.1.12.3:

Consider guidelines for the protection of business sites located on Gulf Boulevard to encourage continuation of working waterfront uses.

GOAL 8.2: PROVIDE A SET OF GUIDELINES FOR DEVELOPMENT THAT PROTECT THE LIVES AND PROPERTY OF CITIZENS FROM THE EFFECTS OF NATURAL DISASTERS INCLUDING HIGH TIDE EVENTS, STORM SURGE, FLASH FLOODS, STORMWATER RUNOFF, AND SEA LEVEL RISE.

Objective 8.2.1:

Coordinate and cooperate with Pinellas County to proceed with an orderly, safe, and expeditious evacuation when an evacuation is ordered.

Policy 8.2.1.1:

Coordinate through the Pinellas County Metropolitan Planning Organization (MPO) with state, regional, and county agencies to ensure that major evacuation routes are adequately maintained and, when necessary, improved to facilitate an efficient and safe evacuation.

Policy 8.2.1.2:

Sponsor preparedness seminars to increase hurricane awareness in cooperation with the Pinellas County Department of Emergency Management and the South Pinellas County Chapter of the American Red Cross.

Policy 8.2.1.3:

Emergency response personnel and volunteers will coordinate pre- and post-event activities with county and state emergency response agencies in order to plan for safe and efficient evacuations and re-entries.

Policy 8.2.1.4:

Forward notice of proposed future land use plan amendments with potential hurricane shelter and evacuation route impacts to the Tampa Bay Regional Planning Council and the Pinellas County Emergency Management Department and consult with these agencies, if necessary and appropriate, to ascertain the amount of currently available shelter space.

Policy 8.2.1.5:

Use the Tampa Bay Regional Planning Council Hurricane Evacuation Study for guidance pertaining to residential future land use densities in coastal high hazard areas.

Objective 8.2.2:

Reduce the risk of exposure of human life and public and private property to natural disasters, through preparedness planning and implementation of hazard mitigation measures.

Policy 8.2.2.1:

Coordinate with the Pinellas County Department of Emergency Management to maintain and upgrade its comprehensive disaster plan to address the four (4) phases of comprehensive emergency management: preparedness, response, recovery and mitigation.

Policy 8.2.2.2:

The city emergency management coordinator will continue to oversee the development and revision of the city disaster plan; act as a liaison between state, regional, county, and city emergency response and planning agencies; and ensure coordination between emergency management and growth management activities.

Policy 8.2.2.3:

Review the existing coastal construction building code and the coastal construction standards embodied in the Coastal Zone Protection Act, and strictly enforce their implementation through the building inspection process.

Policy 8.2.2.4:

The City Commission will review all elements of the Pinellas County Comprehensive Emergency Management Plan to assure that hazard mitigation considerations are effective and implemented within its area of responsibility.

Policy 8.2.2.4:

Continue to cooperate with the Pinellas County Department of Emergency Management, the Town of Redington Beach, the City of Seminole, and Pinellas County to implement the adopted Hurricane Evacuation Plan.

Objective 8.2.3:

Development and redevelopment within the city will proceed in a manner that lessens risk to public investments and private property by utilizing policies, techniques, and practices that reduce negative impacts of flooding and sea-level rise.

Policy 8.2.3.1:

Current and credible sea-level rise data will be considered when evaluating future land use amendment applications.

Policy 8.2.3.2:

Strategies for preparing for sea-level rise, such as increasing road surface elevation standards, subsurface stabilization, stormwater management and drainage, and adjustment of bridge heights to allow for navigation, will be collectively assessed and implemented where appropriate.

Policy 8.2.3.3:

Collaborate with the state and Pinellas County as appropriate to develop strategies for responding to sea-level rise, including consideration of the effects of sea-level rise on potable water resources, saltwater intrusion, wastewater treatment facilities and the water table.

Policy 8.2.3.4:

Consider acquisition of severe repetitive loss properties that have sustained repeated flood losses for use as public open space as procurement opportunities arise, such as through the use of grants or tax deed sales.

Policy 8.2.3.5:

Development and redevelopment in the city will be consistent with or more stringent than the flood-resistant construction requirements in the Florida Building Code and applicable floodplain management regulations set forth in 44 C.F.R. part 60.

Policy 8.2.3.6:

Continue to participate in the National Flood Insurance Program Community Rating System administered by the Federal Emergency Management Agency to achieve flood insurance premium discounts for its residents.

GOAL 8.3: EXPEDITE POST-DISASTER RECOVERY AND REDUCE THE FUTURE RISK TO HUMAN LIFE AND PUBLIC AND PRIVATE PROPERTY FROM NATURAL HAZARDS, THROUGH RECOVERY AND REDEVELOPMENT STRATEGIES.

Objective 8.3.1:

Implement the post-disaster recovery procedures outlined in its disaster plan.

Policy 8.3.1.1:

The city emergency management coordinator will designate appropriate staff to perform the following tasks:

- Monitor preliminary damage reports following a disaster;
- Take necessary steps to seek financial assistance from the appropriate state and federal agencies;
- Authorize clean-up and repairs necessary to protect the public health, safety, and welfare;
- Identify areas within the community where minor, moderate, and major damage has occurred;
- Recommend to the City Commission temporary building moratoria for building activities not essential to protect health, safety, or welfare;
- Recommend to the City Commission appropriate hazard mitigation policies that should be implemented in response to the disaster; and
- Prepare a report evaluating post-disaster redevelopment response and make recommendations for necessary changes to this comprehensive plan.

Policy 8.3.1.2:

Review all elements of the Pinellas County Comprehensive Emergency Management Plan to assure that hazard mitigation considerations are effective and implemented within the City's area of responsibility.

Objective 8.3.2:

Enforce the reconstruction permitting procedures.

Policy 8.3.2.1:

Following a major hurricane or other disaster, the City Commission may adopt a temporary post-disaster building moratorium to allow sufficient time for damage assessment, the identification of redevelopment opportunities, and hazard mitigation policy implementation.

Policy 8.3.2.2:

Enforce post-disaster redevelopment procedures that will expedite permitting for minor repairs including: development plan review, engineering approval, building permitting, and require all permitting is coordinated with the appropriate agencies and is consistent with the objectives of this Comprehensive Plan.

Policy 8.3.2.3:

Enforce the involuntary loss provisions of the land development regulations to protect private property rights by potentially allowing replacement and reconstruction of housing units.

Objective 8.3.3:

Implement reconstruction and redevelopment strategies that will be used to promote hazard mitigation.

Policy 8.3.3.1:

Where financially feasible, property that has received recurring major hurricane damage (total devastation) from storm surge may be publicly acquired, or designated Preservation on the 6.1a Madeira Beach Future Land Use Map to prevent redevelopment of the property to its pre-disaster land use.

Policy 8.3.3.2:

Consider one or more of the following strategies in those areas that receive major or moderate damage:

- Reduction of permissible density or intensity of development in the area;
- Reconstruction according to more stringent building and construction standards; and
- Public acquisition of damaged areas.

Policy 8.3.3.3:

Interrelate hazard and non-hazard mitigation goals during reconstruction decision-making, including the following:

- Enhancement of local recreational and open space opportunities;
- Enhancement of local public beach access;
- Enhancement and restoration of local natural ecosystems;
- Reduction of traffic congestion, noise, and other transportation related problems; and
- Enhancement of the long-term economic vitality of the local commercial base.



MEMORANDUM

Date: Aug 27, 2025
To: Board of Commissioners
Subject: Purple Heart City Designation

Background

City Commission to review/discuss Purple Heart City Designation.

Discussion

From the City of Atlantic Beach, FL:

The Purple Heart is the United States military's oldest military decoration, dating back to 1782. It is awarded to members of the armed forces of the United States who have been wounded or killed while serving in the line of duty with the U.S. military after April 5, 1917.

Communities and local government can honor Purple Heart recipients in a variety of ways, big and small. Here are a few ideas

- **Establish a Purple Heart Community designation.** This designation recognizes the community's commitment to honoring and supporting Purple Heart recipients. To earn this designation, a municipality must have a living or deceased Purple Heart recipient, issue an official proclamation, and recognize National Purple Heart Day.
- **Offer special services to Purple Heart recipients,** including **designated parking**, free dog park membership, and utility bill discounts.
- **Educate the community about the Purple Heart and its significance.** This can be done through newsletters and online resources.
- **Name a street after a Purple Heart recipient.**
- **Partner with local veterans' organizations.** The City can work with veterans' organizations to host events, provide support services, and raise awareness of the needs of Purple Heart recipients.
- **Create a Purple Heart Recipient Registry.** This registry can help connect Purple Heart recipients with community resources and support services. The registry can also be used to identify recipients who may need assistance with things like housing, food, or transportation.

- Establish a Purple Heart Memorial. This could be a statute, plaque or other memorial dedicated to Purple Heart recipients.
- Establish a Purple Heart Memorial Garden. This park or garden can be a place for reflection and remembrance for veterans and their families.
- Simply say thank you. A simple "thank you" can go a long way in showing Purple Heart recipients that their service is appreciated.

No matter what approach a community takes, the most important thing is to show Purple Heart recipients that their sacrifice is valued and appreciated. By honoring these brave men and women, we can help to ensure that their legacy lives on.

**MEMORANDUM**

TO: City Commission
DATE: August 27, 2025
RE: Code Enforcement Processes

Background

Our PCSO Community Policing Deputies respond/review/take action on code enforcement activities such as abandoned/unmaintained pools, high grass/weeds, abandoned vehicles, and other non-building code ordinance violations. The PCSO Marine Unit responds/reviews/takes action on any abandoned/derelict vessel (boats).

Discussion

PCSO community policing deputies continue to contact property owners where pools appear to be unmaintained and/or abandoned as well as high grass/weeds, debris, and other non-building related code issues.

- Resident, business, or City staff identify potential code enforcement matter and advise PCSO Deputy.
- Deputy contacts property owner by phone as soon as possible, within 24 hours, to advise on issue and obtain corrective action based on severity, as soon as possible
- If no immediate contact, property posted with a warning placard requesting compliance within 7 days; continue to obtain property owner contact
- Return on day 11, write a citation if continued non-compliance

Recent Code activity includes:

110 ORDINANCES ON VIEWS WITHIN SHERIFFS SYSTEM
35 CODE REPORTS WRITTEN,
26 ORDINANCE WRITTEN AND VERBAL WARNINGS (INCLUDING BEACH RELATED,
GLASS, DOGS, E-BIKES)
5 CITATIONS ISSUED
NUMEROUS RED TAGS ISSUED.



MEMORANDUM

Date: Aug 27, 2025
To: Board of Commissioners
Subject: 2026 FL LEGISLATIVE SESSION

Background

City Commission to review/discuss any legislative items and/or appropriations to pursue in the 2026 FL Legislative Session. The City has historically applied for and received FL Legislative Grant Distributions through the Pinellas County Legislative Delegation, and through a contract with Shumaker Advisors. Additionally, our partners and contractor work to ensure various legislation to enhance/improve municipal services provision. The City Commission and the public continue to play a very important role in this entire process.

Discussion

The City has been utilizing the services of Shumaker Advisors, a Tampa, FL, firm, to provide professional lobbying services for State of Florida executive and legislative branch matters including favorable municipal legislation and funding for specific capital projects.

Some of the City's recent appropriations include:

1. 2022, \$1.556 million for John's Pass Dredging
2. 2023, \$0.00
3. 2024, \$100,000 for seawall repair/replacement
4. 2025, \$100,000 for Flood Mitigation

The City has previously supported legislation to protect homeowners (insurance, building protections, regulating short term rentals, etc), encourage tourism, promote resiliency and shoreline protections as well as seek appropriations for City buildings, undergrounding utilities, and flood control. Potential Appropriations and Legislative Action may include:

1. Protecting/preserving Home Rule – local control
2. Property Taxes – and all revenue protections
3. Flood Mitigation – resiliency projects
4. Generator for Recreation Center
5. 2nd High Water Vehicle
6. Fire Department Office/work area Expansion



The Florida House of Representatives

Office of the Speaker

MEMORANDUM

To: Members of the Florida House of Representatives
From: House Speaker's Office
Date: August 5, 2025
Re: Bill Filing and Appropriation Project Requests

Bill request submission deadlines and appropriation project submission deadlines have been established for the 2026 Legislative Session. The chart below outlines the schedule for submission, filing, and publication deadlines.

August 11, 2025	Members Leagis dashboard will open.
August 18, 2025	Members may begin filing legislation through Leagis and Appropriations Projects through the filing system.
November 21, 2025	<p>Member Bill Submission Deadline. All bill requests must be submitted electronically through Leagis to House Bill Drafting no later than 5 p.m.</p> <p>Appropriation Project Request Form Submission Deadline. All Member APR requests must be submitted no later than 5 p.m.</p>
January 7, 2026	Member Bill Final Draft Form Deadline. All Member bill requests, including requests for companion bills, must be in final draft form no later than 5 p.m.
January 9, 2026	<p>Member Bill Filing Deadline. All Member bills subject to the Rule 5.2(a) deadline must be approved for filing no later than 5 p.m. on the Friday before the first day of regular session.</p> <p>Appropriation Project Request Form Publication Deadline. All Member APR forms must be published on the House website no later than 5 p.m.</p>

January 16, 2026	Attestation Form Submission Deadline. All APR attestation forms must be submitted no later than 5 p.m.
February 12, 2026	Ceremonial Resolution Submission Deadline. Ceremonial Resolutions must be drafted & submitted to the Rules & Ethics Committee for approval by the Chair no later than 5 p.m. The request must be submitted to House Bill Drafting in advance of this deadline to give House Bill Drafting time to draft the resolution.
February 26, 2026	Ceremonial Resolution Filing Deadline. All Ceremonial Resolutions must be filed (prior to the 46 th day). <i>House Rule 5.2(b)</i>



Memorandum

Meeting Details: August 27, 2025 – Board of Commissioners Regular Workshop Meeting
Prepared For: Honorable Mayor Brooks and the Board of Commissioners
Staff Contact: Community Development Department
Subject: Discussion of Building Permit Fees Waiver

Background:

Pursuant to Ordinance 2024-22, building permit fees associated with Hurricanes Helene and Milton are waived through September 26, 2025, provided the property was owned prior to the occurrence of the hurricanes. Many property owners who plan to demolish and rebuild or substantially improve their existing structure following the hurricanes are still in the early design phases or are having trouble finding contractors and may not be able to meet the waiver deadline (September 26, 2025).

Discussion:

Status of Building Fund

As of August 19, 2025, the Building Fund balance is \$248,966, with \$341,893 in revenues and \$1,120,891 in expenditures. While the city has suspended collection of permit fees, it is simultaneously experiencing the highest volume of permit applications to date. This surge has required significant additional staffing and outsourced professional services, including the Building Official, permit reviewers, and inspectors. Both the number of personnel and the hours worked have increased substantially to address the influx of permits, inspections, and code enforcement actions, including stop-work orders.

Permit Fees Are Self-Funding, Not General Fund-Supported

Florida Statute 553.80(7) requires that permit fees must be used solely for enforcing the Florida Building Code, covering direct and reasonable indirect costs (e.g., plan review, inspections, administration, training), and must not exceed the actual cost of enforcement. Fees may not be used for planning, zoning, or general government activities.

Permit fees are cost recovery only—they are calculated to cover the direct costs of processing, reviewing, and inspecting permits, not to generate profit. They pay for salaries and benefits of building department staff, training and certifications, vehicles and fuel for inspections, permit software, and state-mandated technology.

upgrades. Without permit fees, the Building Department must draw from reserves or other restricted funds which can impact operations.

Policy & Fairness Concerns

The number of permits required after Hurricane Helene has significantly increased demand for inspections, plan review, and records processing. In addition, the city is experiencing a record volume of new construction permits, which take substantially more time to process than repair or renovation permits. Staff are also handling a large number of inquiries from property owners, requiring considerable staff time and extended office hours. This workload has strained the permit review system and necessitated the use of outsourced services, which continue to grow. As a result, the Building Fund is being depleted quickly. Restoring permit fees would bring Madeira Beach in line with typical recovery timelines and help stabilize the department's finances. Extending the fee waiver further risks creating an unsustainable precedent for future disasters.

The waived fees primarily benefit contractors rather than property owners. For contractor-managed projects, contractors continue to charge the same rates while avoiding permit costs, which increases their profit margins. Property owners rarely see these savings. In owner-builder projects, fee waivers do provide direct savings, but these projects typically require more staff time due to limited familiarity with building codes, increased revisions, and longer inspection timelines.

Regional Comparison

Most, if not all, Pinellas County municipalities impacted by the same hurricane have already reinstated permit fees well before the one-year mark.

Municipality	Waiver Period	Notes
Madeira Beach	September 26, 2025	Fee waiver for storm-damaged properties—including work by original owners affected by Hurricanes Helene and Milton.
Pinellas County	June 1, 2025	All permit application and inspection fees for repairs related to Hurricanes Helene and Milton.
St. Petersburg	July 31, 2025	Application and inspection fees for demolition and repairs to properties damaged by Hurricanes Milton or Helene.
St. Pete Beach	January 14, 2025	All permit and plan examination fees for storm-damaged residential and commercial repairs/demolition.
Treasure Island	May 31, 2025	Permit and plan review fees for storm-related repairs.

Fiscal Impact:

The waiver of building permit fees has eliminated the primary source of revenue for the Building Fund at the same time expenditures have increased. As permit activity remains at record levels, costs for inspections, plan review, and outsourced professional services continue to rise without offsetting income. This imbalance is rapidly reducing the available fund balance.

Permits issued since September 27, 2024 had a total value of \$94,409,588.64. Permit fees to be collected at 1% comes out to \$944,095.88. Actual fees collected in the provided timeframe is \$301,460.36. Therefore, the approximate fees waived is \$642,635.52. This is a very close approximation. The fees collected does not include the DBPR & DCA fee amounts or the Building base fee. The actual fees collected does include those amounts plus credit card fee.

Recommendation(s):

City staff recommends taking no further action and ending the fee waiver on September 26, 2025, as originally planned.

Attachments/Corresponding Documents:

- Building Permit Fee Revenues Fiscal Years 2021 through 2025

Fund	Department	Account	Account Description	Balance	Fiscal Year	Comments
Building Fund	Building Services	125.5240.322000	Building Permits	\$ (978,748.24)	2021	
Building Fund	Building Services	125.5240.322000	Building Permits	\$ (1,153,994.74)	2022	
Building Fund	Building Services	125.5240.322000	Building Permits	\$ (785,847.52)	2023	
Building Fund	Building Services	125.5240.322000	Building Permits	\$ (1,053,825.98)	2024	
Building Fund	Building Services	125.5240.322000	Building Permits	\$ (297,566.58)	2025	FY begins Oct, fees waived with Helene and permit fees reduced from 2% to 1%



Memorandum

Meeting Details: August 27, 2025 – Board of Commission Workshop

Prepared For: Honorable Mayor and Board of Commissioners

From: Community Development Department/Public Works

Subject: Rebuilding Madeira Beach – Advanced Engineering

Background: Advanced Engineering is performing Madeira Beach’s Watershed Management Plan, as the city works through this plan we are also taking proactive measures for the long-term viability of the community with respect to sea level rise and flooding.

Discussion: To help address localized flooding concerns, staff is engaging with Advanced Engineering to provide technical support in the review of site plans that include the placement of fill material. Advanced is helping to:

- Evaluate proposed fill elevations and quantities.
- Review potential offsite impacts, including drainage, stormwater flow, and neighboring properties.
- Identify strategies to maximize allowable fill material while maintaining compliance with floodplain management standards.
- Support the City in balancing property owner needs with community-wide flood risk reduction.

This additional layer of engineering review will help ensure that projects are designed to alleviate at-grade flooding of structures without creating unintended impacts to surrounding properties.



Memorandum

Meeting Details: August 27, 2025 – Board of Commissioners Regular Workshop Meeting
Prepared For: Honorable Mayor Brooks and the Board of Commissioners
Staff Contact: Community Development Department
Subject: Referencing Current Codes & Removing Outdated Publications

Background & Discussion:

The City's Code of Ordinances currently references specific editions of the Florida Building Code, NFPA Fire and Life Safety Codes, the International Property Maintenance Code, and the National Electrical Code. Each time these codes are updated, the ordinance must also be amended to replace outdated year or edition references. To streamline administration and maintain consistency with state law, staff recommends revising the language to reference these codes "as adopted and amended" by the State of Florida or the applicable standards organization. This approach ensures future code updates are automatically incorporated without requiring repeated ordinance changes.

Forthcoming, staff will also be proposing revisions to Sec. 86-77 (Application for Certificate of Occupancy) to clarify requirements for FEMA elevation certificates, floodproofing certifications, and contractor information. These updates align the City's requirements with current FEMA and Florida Building Code standards, while reducing ambiguity in the application process. Section 86-77 is part of the land development regulations and as such will require further research and discussion with the LPA.

Fiscal Impact:

No fiscal impact anticipated.

Recommendation(s):

City staff recommends moving forward with bringing the proposed amendments to chapter 14 to the next BOC Regular Meeting, and bringing the proposed amendments to section 86-77 to planning commission.

Attachments/Corresponding Documents:

- Chapters 14 with strikethrough
- Sec. 86-77 as it currently exists

Sec. 14-30. Administration of the Florida Building Code.

- (a) *Scope.* The city hereby adopts and incorporates by reference herein the Florida Building Code promulgated by the Florida Building Commission pursuant to Chapter 553, Part IV, Florida Statutes, as amended from time to time as well as Chapter 1 (Scope and Administration) ~~of the 2017 Florida Building Code (6th Edition)~~ as may be amended from time to time. The provisions of this section shall govern the administration and enforcement of the Florida Building Code within the municipal limits of the city.
- (b) *Title.* The provisions of the following sections shall constitute and be known and be cited as the Florida Building Code, hereinafter known as "FBC."
- (c) *FBC remedial.*
 - (1) *General.* The FBC is hereby declared to be remedial and shall be construed to secure the beneficial interests and purposes thereof, which are public safety, health and general welfare through structural strength, stability, sanitation, adequate light and ventilation, and safety to life and property from fire and other hazards attributed to the built environment including alteration, repair, removal, demolition, use and occupancy of buildings, structures or premises, and by regulating the installation and maintenance of all electrical, gas, mechanical and plumbing systems, which may be referred to as service systems.
 - (2) *Quality control.* Quality control of materials and workmanship is not within the purview of the FBC except as it relates to the purposes stated herein.
 - (3) *Permitting and inspection.* The inspection or permitting of any building, system or plan by the city under the requirements of the FBC shall not be construed in any court as a warranty of the physical condition of such building, system or plan or their adequacy. Neither the city nor any employee thereof shall be liable in tort for damages for any defect or hazardous or illegal condition or inadequacy in such building, system or plan, nor for any failure of any component of such, which may occur subsequent to such inspection or permitting, unless the city employee is found to have acted in bad faith or with malicious purpose in a manner exhibiting wanton and willful disregard of the safety, health and welfare of the public.

(Ord. No. 1107, § 1, 5-8-07; Ord. No. 2022-25, § 1, 9-14-22)

Sec. 14-31. Technical codes adopted—Fire codes.

- (a) The National Fire Protection Association 1 (NFPA 1) Uniform Fire Code, most current 2021 edition, as adopted by the State of Florida, including appendices and annex thereto shall apply, as may be subsequently amended.
- (b) The National Fire Protection Association 101 (NFPA 101) Life Safety Code, most current 2021 edition, as adopted by the State of Florida, including appendices and annex thereto shall apply, as may be subsequently amended.

(Ord. No. 1107, § 1, 5-8-07; Ord. No. 1161, § 1, 12-8-09; Ord. No. 2014-14, § 2, 11-12-14; Ord. No. 2021-11, § 1, 6-9-21)

Sec. 14-32. Same—Uniform Code for the Abatement of Dangerous Buildings.

- (a) The International Property Maintenance Code, most current 2015 edition, as adopted and amended, promulgated by the International Code Council, shall be used for the minimum standards for maintenance of residential properties.

-
- (b) The National Electrical Code (NEC), most current 2008 edition, as adopted and amended, including appendices.
 - (c) Uniform fire safety standards adopted pursuant to F.S. § 633.022 shall apply, as may be subsequently amended.
 - (d) Florida Fire Prevention Code adopted pursuant to F.S. § 633.0215 shall apply, as may be subsequently amended.

(Ord. No. 1107, § 1, 5-8-07; Ord. No. 2014-14, § 3, 11-12-14)

Sec. 86-77. Application.

- (a) All applications for certificate of occupancy shall contain, where applicable, the following:
- (1) Complete a FEMA Form 81-31, May 90, certifying the elevation, in relation to NGVD, of the lowest habitable floor of the building or structure for all new construction or substantial improvements to existing structures in areas designated A1-30 on the flood insurance rate map for the city which are located in the coastal building zone east of Gulf Boulevard and other special flood hazard areas.
 - (2) Complete a FEMA Form 81-31, May 90, certifying the elevation, in relation to NGVD, of the elevation of the lowest portion of the structural members of the lowest habitable floor, excluding pilings or columns, of the building or structure for all new construction or substantial improvements to existing structures located within all areas designated V1-30 and those areas west of Gulf Boulevard designated A1-30 on the flood insurance rate map for the city which are located in the coastal building zone.
 - (3) If the building or structure is on the west side of Gulf Boulevard (V-16 or A12 zone) a state licensed engineer or architect shall certify that the structure is elevated on adequately anchored pilings or columns and is securely anchored to such piles or columns so that the lowest portion of the structural members (excluding the pilings or columns) is elevated to or above the 100-year flood level required for the appropriate zone and will withstand velocity waters and wave wash as specified by the county coastal construction code. Such certificate shall be contained in the application for certificate of occupancy.
 - (4) Where floodproofing of buildings or structures is authorized by variance, exception or otherwise, a state licensed professional engineer or architect shall certify on FEMA Form 81-65, May 90, that the floodproofing methods are adequate to withstand the flood depths, pressures, velocities, impact and uplift forces and other factors associated with flood conditions, including the overflow of inland or tidal waters, which have a one percent chance of being equalled or exceeded in any given year.
 - (5) In addition to the certifications required in subsections (a)(1), (2) and (3) of this section, the state licensed architect or engineer and prime building contractor shall certify that the plans as permitted comply with all existing codes and to the best of his knowledge the structure was constructed in accordance with those plans.
 - (6) A list of all contractors and subcontractors who worked on the building or structure with either their city local business tax receipt number or their registration number received for each fiscal year during which the building was under construction.
- (b) No certificate of occupancy shall be issued until all such information is received by the building official.
- (c) All certificates of occupancy shall be issued within ten days after the completed use or structure has been approved as complying with the provisions of the land development regulations.

(Code 1983, § 20-1115; Ord. No. 1111, § 5, 5-8-07)



Memorandum

Meeting Details: August 27, 2025

Prepared For: Hon. Mayor Brooks & Board of Commissioners

Staff Contact: Andrew Laflin, Finance Director

Subject: RFP for Auditing Services – FY 2025 - 2029

Background

Section 218.391, Florida Statutes, the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

Fiscal Impact

The fee estimates from proposals received ranged from \$53,700 to \$68,000 (assuming one federal single audit program or state financial assistance project) for the fiscal year 2025 audit.

Recommendation(s)

Staff recommends that the Board of Commissioners review the four proposals submitted in response to RFP No. 25-10 for Financial Auditing Services and perform an evaluation and ranking of each proposal in accordance with the scoring system outlined in RFP No. 25-10.

Attachments

- RFP No. 25-10 – Financial Auditing Services
- Addendum No. 1 – RFP No. 25-10
- Auditor Selection Guidance – Florida Auditor General
- Response to RFP 25-10 – Baker Tilly
- Response to RFP 25-10 – James Moore & Co.
- Response to RFP 25-10 – Mauldin & Jenkins
- Response to RFP 25-10 - MKA

STATE OF FLORIDA AUDITOR GENERAL



AUDITOR SELECTION AND AUDITOR SELECTION COMMITTEE GUIDANCE

**EFFECTIVE FOR AUDITS FOR FISCAL YEARS ENDED
SEPTEMBER 30, 2021, AND THEREAFTER**

SEPTEMBER 2021

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Auditor Selection Law

Section 218.391, Florida Statutes,¹ the auditor selection law, establishes required procedures for the selection of auditors to perform the financial audits required by Section 218.39, Florida Statutes, for counties, municipalities, special districts, district school boards, charter schools, and charter career technical centers. These procedures help ensure selection of a qualified auditor and satisfactory audit effort. Section 218.391, Florida Statutes, is included as Appendix A to this document.

The established auditor selection process requires a request for proposal (RFP) for the solicitation of the necessary audit services, and a selection and negotiation process in which fees cannot be the sole or predominant reason for selecting a particular audit firm.

The auditor selection law requires that the governing body of each county, municipality, special district, district school board, charter school, and charter technical career center establish an auditor selection committee. Section 218.391(2)(d), Florida Statutes, provides that while the primary purpose of the auditor selection committee is to assist the governing body in selecting an auditor to conduct the financial audit, the auditor selection committee may serve other audit oversight purposes as determined by the entity's governing body.

The purpose of this document, which was initially prepared by an Auditor Selection Task Force² established by the Auditor General, is to provide additional nonmandatory guidance regarding the auditor selection committee and the selection of auditors for performing the financial audit required by Section 218.39, Florida Statutes. Specifically, this document provides guidance in the following areas:

- Composition of auditor selection committees.
- Responsibilities of auditor selection committees.
- Audit proposal evaluation factors.
- Use and elements of an RFP for audit services.
- Use and elements of audit services contracts.

Additional auditor selection topics are included in Appendix B - Questions and Answers. A listing of resources used to prepare this guidance is included in Appendix C.

This document includes numerous references to guidance from the Government Finance Officers Association (GFOA) for audit committees because such guidance is relevant to auditor selection committees assigned audit oversight responsibilities.

Auditor Selection Committee Composition and Size

Legal Requirements

Section 218.391, Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, include each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution, or their respective designees, and one member of the board of county commissioners or its designee. The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three

¹ All statutory references in this guidance are to the 2020 Florida Statutes.

² The Task Force included representatives of the Florida Association of Counties, Florida Association of Court Clerks and Controller, Florida Association of Public Purchasing Officers, Florida Association of Special Districts, Florida Government Finance Officers Association, Florida Institute of Certified Public Accountants, Florida League of Cities, and Florida School Finance Officers Association. Also included were representatives of the Auditor General's Office, the Legislative Auditing Committee, and the former Legislative Committee on Intergovernmental Relations.

members, one of which must be a member of the governing body and who must serve as the committee chair.

No employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve as a member of the auditor selection committee; however, an employee of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

Nonmandatory Guidance

The effectiveness of an auditor selection committee in performing its assigned duties is dependent on the qualifications and skills of its members and the relationship of the members to the governing body.

GFOA Best Practices³ recommend the following regarding the composition of audit committees, which would also apply to auditor selection committees:

- *Ideally, all members of the committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The audit committee also should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose. Such a financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess 1) an understanding of generally accepted accounting principles and financial statements; 2) experience in preparing or auditing financial statements of comparable entities; 3) experience in applying such principles in connection with the accounting for estimates, accruals, and reserves; 4) experience with internal controls; and 5) an understanding of audit committee functions.*

For governmental entities experiencing difficulty in acquiring financial expertise on the audit committee, alternative means of acquiring such expertise include, but are not limited to, obtaining assistance from another governmental entity's chief financial officer, engaging an independent financial professional, or providing a training program for audit committee members to develop the necessary financial knowledge.

- *To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee.*

GFOA Best Practices⁴ suggest that the actual audit committee membership be composed of the governing body or a subset of the governing body. Under this approach, it is likely that the entity will need to engage an outside party to obtain the needed experience in governmental financial reporting and auditing. The audit committee members should be provided an orientation on the duties and responsibilities of the committee, including such topics as objectives of internal control, accounting, auditing, and financial reporting to assist in making sound judgments.

- *An audit committee should have sufficient members for meaningful discussion and deliberation, but not so many as to impede its efficient operation. As a general rule, the minimum membership of the committee should be no fewer than three.*

Another factor that could affect the size of the audit committee, particularly in smaller communities, is the availability of individuals who possess both the skills desired of an audit committee member and the willingness to make the commitment to perform effectively as a member. It is important that the entity not compromise these factors, as well as independence considerations, in establishing the size of the audit committee.

³ GFOA's Best Practice: *Audit Committees*.

⁴ GFOA's Best Practice: *Audit Committees*.

- *Members of the audit committee should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism.*

GFOA Best Practices⁵ suggest that audit committee members be provided training regarding the audit committee function. This is particularly critical where the committee members are governing body members who may not possess the needed experience in governmental financial reporting and auditing. At a minimum, such training might include making members familiar with this guidance and the publications referenced herein.

Small Government Considerations

Smaller entities may experience difficulty in obtaining the necessary experience in governmental financial reporting and auditing from a source that is independent from financial management of the entity. Qualified persons willing to provide such experience may simply not be available within the community. In such instances, the small entity might consider consulting with larger entities in the area to identify employees or consultants of those entities who might be willing to work with their auditor selection committee. A smaller entity may also opt to include members of the auditor selection committee of the larger entity on its auditor selection committee. Regardless of the method used to provide an auditor selection committee function, ultimate responsibility for the selection of the auditor rests with the governing body.

Auditor Selection Committee Responsibilities

Legal Requirements

The primary purpose of the auditor selection committee, as contemplated in Section 218.391, Florida Statutes, is to assist in the selection of an auditor to conduct the financial audit required by Section 218.39, Florida Statutes.

Section 218.391(3), Florida Statutes, establishes the duties of the auditor selection committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP.
- Provision of interested firms with the RFP.
- Evaluation of proposals provided by qualified firms.
- Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.

The auditor selection committee may also serve other audit oversight purposes as determined by the entity's governing body.

Nonmandatory Guidance

- Establishment of the Auditor Selection Committee. GFOA Best Practices⁶ advise that the audit committee be formally established by charter, enabling resolution, or other appropriate legal means. Likewise, Florida local governmental entity auditor selection committees should be formally established by charter, ordinance, resolution, or written policies and procedures adopted by the governing body. In addition to addressing the composition of the auditor selection committee (see the previous section, Auditor Selection Committee Composition and Size), the formal means by which the auditor selection committee is established should define the

⁵ GFOA's Best Practice: *Audit Committees*.

⁶ GFOA's Best Practice: *Audit Committees*.

committee's responsibilities and prescribe committee member qualifications consistent with GFOA recommendations.

GFOA Best Practices⁷ recommend that the audit committee be established in such a manner that the auditors engaged to conduct the financial audit report directly to the audit committee. If the auditor selection committee is assigned oversight responsibilities with respect to the independent audit and the establishment of internal controls and adequate management processes, the GFOA's Best Practice: *Audit Committees* (October 2008) should be consulted for additional guidance.

- Auditor Selection Committee Responsibilities. GFOA Best Practices⁸ indicate that an audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent auditors. GFOA Best Practices further indicate that, by effectively carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the entity's financial reporting practices.

The GFOA's publication, *Governmental Accounting, Auditing, and Financial Reporting* (2020), also known as the GFOA Blue Book,⁹ indicates that governing bodies are responsible for ensuring that management fulfills its obligations in regard to internal control and financial reporting. The GFOA Blue Book¹⁰ also indicates that governing bodies typically establish audit committees for this purpose and audit committee responsibilities, in addition to audit oversight, include selecting the auditors. Accordingly, although State law assigns this task to the auditor selection committee, consideration should be given to using the auditor selection committee as an audit committee as contemplated by the GFOA.

The GFOA Blue Book¹¹ further indicates that:

- The auditors should report directly to the audit committee.
- The audit committee should have access to the reports of any internal auditors, as well as access to any annual internal audit work plans.
- The audit committee should publish the results of its work in an annual written report to the governing body.

Should the auditor selection committee be assigned audit oversight responsibilities that are in addition to the statutorily mandated auditor selection committee responsibilities (i.e., used as an audit committee as contemplated by the GFOA), consideration should be given to GFOA guidance regarding audit committee responsibilities. For example, the GFOA's *Audit Management Handbook* (GFOA Handbook) recommends that, in addition to auditor selection, the audit committee perform the following functions:

- Monitoring the Audit
 - Monitoring Activity During the Audit. The GFOA Handbook¹² indicates that concerns of interest to the audit committee during the audit would include whether the audit is progressing on schedule and whether potential problems are identified and immediately corrected, if appropriate. Potential problems might include difficulties in gathering information or contacting key personnel, discovery of instances or indications of fraud,

⁷ GFOA's Best Practice: *Audit Committees*.

⁸ GFOA's Best Practice: *Audit Committees*.

⁹ GFOA Blue Book, Chapter 43, page 43-1.

¹⁰ GFOA Blue Book, Chapter 43, pages 43-1 and 43-2.

¹¹ GFOA Blue Book, Chapter 43, pages 43-2 through 43-4.

¹² GFOA Handbook, Chapter 6, pages 87 and 88.

waste, or abuse that require immediate attention, and circumstances that could result in a modified opinion. Monitoring can be accomplished through periodic progress reports or meetings.

- Review of Final Audit Reports. The GFOA Handbook¹³ recommends that the audit committee review each of the auditor's reports to gain a thorough understanding of problems identified by the auditor to provide the background needed to address resolution of the problems. In view of the emphasis placed on management letters in Florida law and the Rules of the Auditor General,¹⁴ an auditor selection committee assigned audit oversight responsibilities should review the management letters required to be submitted as a part of the audit report. For the committee to effectively review the results of the audit, the results must be communicated in a manner that assures a thorough understanding by the committee members. In lieu of relying solely on the delivery of a written audit report, this might be accomplished at a public meeting¹⁵ in which committee members have an opportunity to ask questions of the auditors. This could be done either in addition to, or in conjunction with, a public meeting of the entity's governing body at which governing body members would also have an opportunity to question the auditors. If the findings are presented at a governing body meeting, consideration should be given to a meeting convened solely or predominantly for this purpose to assure that the findings are adequately communicated.

- Audit Resolution

The GFOA Handbook¹⁶ points out that while it is management's responsibility to implement corrective action related to audit findings, the audit committee should be responsible for monitoring management's implementation. The GFOA Handbook suggests that governing bodies may want to require management to answer to the governing body for any failure to implement corrective action plans in a timely manner to the satisfaction of the audit committee.

Specified entities are required by Auditor General Rule 10.558(2) to provide the Auditor General with responses to all audit findings included in their financial audit reports. The responses are required to include corrective action designed to prevent recurrence of any findings included in the audit report.

- Auditor Evaluation

The GFOA Handbook¹⁷ views auditor evaluation as the first step of the subsequent year's audit procurement or, if audit procurement is not scheduled for the subsequent year, a process for identifying and recommending needed improvements in the auditor's performance. The GFOA Handbook recommends that the audit committee meet with management to discuss matters pertaining to the auditor's performance, including: ability to meet deadlines; compliance with other provisions of the audit contract; competence and cooperativeness of the audit staff; and thoroughness and reasonableness of audit adjustments, findings, and recommendations.

In assessing the overall effectiveness of the audit, the auditor selection committee may determine a need for audit procedures that are in addition to the minimum procedures

¹³ GFOA Handbook, Chapter 6, pages 88 through 91.

¹⁴ All references in this guidance to Rules of the Auditor General rules are to *Chapter 10.500, Rules of the Auditor General* effective for fiscal years ending September 30, 2020, and thereafter.

¹⁵ Auditor selection committee meetings are subject to the Sunshine Law (Section 286.011, Florida Statutes) as discussed in question 11 of Appendix B - Questions and Answers.

¹⁶ GFOA Handbook, Chapter 6, page 92.

¹⁷ GFOA Handbook, Chapter 6, page 92.

necessary to issue an opinion on financial statements. Such information would be useful in preparing future requests for proposals.

- Communications with the Auditor Selection Committee. If the auditor selection committee is assigned audit oversight responsibilities (i.e., is acting as an audit committee), effective communication between the auditors and the auditor selection committee is necessary. Financial audits conducted pursuant to Section 218.39, Florida Statutes, must be conducted in accordance with auditing standards generally accepted in the United States¹⁸ and government auditing standards.¹⁹ Auditing standards generally accepted in the United States require that auditors communicate certain matters with the audit committee or other subgroup of those charged with governance²⁰ and communicate with the audit committee regarding internal control-related matters²¹ and identified or suspected noncompliance with laws and regulations.²²

Small Government Considerations

While smaller entities may lack the resources to expand the use of the auditor selection committee to accommodate all or many of the nonmandatory audit oversight functions described above, all entities, regardless of size, are required to use the committee for auditor selection. The entities are encouraged to use the auditor selection committees for the other functions to the extent available in their particular circumstances. Additional discussion regarding the establishment of auditor selection committees by small governments is included in the Auditor Selection Committee Composition and Size section.

Audit Proposal Evaluation Factors

Legal Requirements

Section 218.391(3)(a), Florida Statutes, requires that the auditor selection committee establish factors to be used for the evaluation of audit services to be provided and that such factors include, but not be limited to, ability of personnel, experience, ability to furnish the requested services, and such other factors as may be determined by the committee to be applicable to the particular requirements. Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals.

Nonmandatory Guidance

Consistent with Florida law, GFOA Best Practices²³ state “The audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor’s ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for selection of an independent auditor.”

- Audit Firm Qualifications. While Florida law prescribes minimal audit firm qualifications that must be considered in selecting an auditor, the *GFOA Handbook*²⁴ describes an evaluation process to be used in selecting the auditor that includes certain mandatory criteria that must be met by the auditor to qualify for further consideration. The criteria listed by the *GFOA Handbook* include:

¹⁸ These standards are promulgated by the AICPA in its publication *AICPA Professional Standards*. All references in this guidance to *AICPA Professional Standards* are to such standards codified as of July 1, 2020.

¹⁹ These standards are promulgated by the Comptroller General of the United States in the publication *Government Auditing Standards*.

²⁰ *AICPA Professional Standards*, AU-C Sections 260.08 -.14.

²¹ *AICPA Professional Standards*, AU-C Sections 265.11 -.15.

²² *AICPA Professional Standards*, AU-C Sections 250.21 -.23.

²³ GFOA’s Best Practice: *Audit Procurement*.

²⁴ GFOA Handbook, Chapter 5, page 79.

- Meets applicable independence requirements.
- License to practice as a CPA in the State.
- Receipt of adequate continuing professional education by key personnel.
- Completion of a quality control review within the past 3 years.
- A history of performing quality audits.
- **Technical Qualifications.** The GFOA Handbook²⁵ indicates that if a point system is used to evaluate proposals, the total points should be divided between two categories for technical qualifications of proposers: (1) expertise and experience and (2) audit approach. Expertise and experience qualifications could include, for example:
 - Past experience and performance on comparable government engagements.
 - Quality of the firm's professional personnel to be assigned to the engagement and quality of the firm's management support personnel to be available for technical consultation.
 - Experience with specific State and Federal grant programs.
 - Information technology expertise.

Audit approach qualifications include, for example:

- Adequacy of proposed staffing plan (hours and level) for the various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.

The GFOA Handbook²⁶ points out that technical qualifications should be tailored to meet each government's unique environment and specific audit requirements and cites as an example a government that sponsors its own pension plan for employees, which might require actuarial expertise. The GFOA Handbook also recommends assignment of point value ranges to each criterion to aid in the evaluation of the technical qualifications of proposers, which allows the entity to reflect the relative importance of the qualifications for that government and engagement (i.e., allows the entity the flexibility to reflect qualitative differences in the qualifications presented in the proposals).

Use and Elements of Request for Proposal

Legal Requirements

Pursuant to Section 218.391(3)(c), Florida Statutes, the auditor selection committee must provide interested audit firms with an RFP. The RFP is required to include information on how proposals are to be evaluated and such other information as the committee determines is necessary for the firm to prepare a proposal.

Nonmandatory Guidance

The GFOA Blue Book²⁷ states that an effective RFP serves two purposes: 1) provides enough information about the entity to allow potential auditors to assess whether their particular experience and resources would be a "good match" for the engagement, and 2) elicit enough information from responding audit firms to assess their ability to perform a high quality government audit.

²⁵ GFOA Handbook, Chapter 5, page 80 and 81.

²⁶ GFOA Handbook, Chapter 5, page 81.

²⁷ GFOA Blue Book, Chapter 43, page 43-13.

- Public Announcement for Audit Services. Section 218.391(3), Florida Statutes, provides that the auditor selection committee shall publicly announce an RFP and provide interested firms with the RFP. To achieve the benefits of a competitive selection process, it is critical that there be sufficient responses by qualified audit firms to the RFP. The GFOA Handbook²⁸ states that a well-planned solicitation effort is needed to identify a sufficient number of qualified audit firms. This can be accomplished in a variety of ways and the law does not mandate any specific method. The method selected should provide sufficient time for the potential responders to prepare an appropriate response. The NIGP: Institute for Public Procurement,²⁹ in its publication *Public Procurement Guide for Elected and Senior Government Officials*,³⁰ indicates that potential service providers should be given a minimum of 14 to 30 days to prepare bids or proposals.

To promote competition, the method of noticing the RFP should be designed to reach as many potential providers of audit services as possible. The GFOA Handbook³¹ identifies several methods for identifying and of reaching qualified audit firms from which proposals can be solicited, including advertisement in local newspapers, notice in a publication of the state society of certified public accountants, inquiries of other entities in the same region, and direct mailing to audit firms. In Florida, the Auditor General maintains a database of local government audit reports received, including the names of the audit firms that conducted the audits, thereby providing another source that entities may find useful for identifying and reaching potential audit firms. If the entity opts to advertise in a newspaper, the newspaper selected should have adequate coverage to assure an opportunity for a sufficient number of responses.

- Elements of the Request for Proposal. The GFOA Handbook³² includes a list of 24 information elements that should be considered in designing an RFP for audit services. These elements generally either provide information to the prospective proposers regarding the RFP evaluation process or assure that adequate information is provided by the proposers to allow for an informed decision by the entity. It may not be necessary to include all of these elements in the RFP, but each element should be considered, and those elements considered to be appropriate for the given circumstances should be incorporated. The elements listed in the GFOA Handbook consist of:

1. *How proposals will be evaluated.*

The RFP should clearly state the factors upon which the selection will be based and could provide:

- a. The relative weights of the evaluation factors, particularly with respect to qualifications and price, when price is considered as one of the evaluation factors.
- b. A statement that price will not be the sole or predominant factor to assure that highly qualified firms will receive appropriate consideration and to discourage the submission of proposals with unrealistically low prices by less qualified firms.
- c. Auditor qualifications that are mandatory for all proposers.
- d. Particular qualifications that will be considered more favorably (e.g., experience with particular grant programs).

²⁸ GFOA Handbook, Chapter 4, page 27.

²⁹ NIGP: Institute for Public Procurement is a membership-based, nonprofit organization composed of members representing Federal, state, provincial and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession.

³⁰ NGIP *Public Procurement Guide for Elected and Senior Government Officials* (2016), page 17.

³¹ GFOA Handbook, Chapter 4, pages 27 and 28.

³² GFOA Handbook, Chapter 4, pages 29 through 45.

2. *Procedures to be followed in the proposal process.*

The prospective proposers who will be incurring the cost of preparing and presenting a proposal will need specific information as to how to respond to the RFP. Such information might include:

- a. The appropriate format to use in making the proposal.
- b. Identification of a contact person.
- c. Whether there will be a pre-proposal conference.
- d. Information regarding the submission of proposed prices (i.e., audit fees), such as the form or timing of submission of the proposed audit fee or the level of detail required to support the proposed audit fee (e.g., number of hours x level of staff at set rate per hour).³³
- e. Other aspects of the proposal process, including submission deadlines, consideration of late proposals, and notification of evaluation and auditor selection results.

3. *Brief description of the entity and its accounting systems and financial reporting structures.*

Prospective proposers require information that will provide a basis for determining the type and amount of resources that will be needed to perform the audit. This information might include:

- a. General description of the entity, including:
 - i. The entity's fiscal year.
 - ii. Services the entity provides its citizens.
 - iii. Organizational chart and key personnel.
 - iv. Size of the entity (e.g., geographic area, number of employees, total budget or payroll).
 - v. The entity's documented policies and procedures.
- b. Fund structure and basis of accounting.
- c. Involvement in Federal awards programs and State financial assistance projects.
- d. Description of pension plans.
- e. Information regarding component units and joint ventures.
- f. Magnitude of financial operations.
- g. Scope of information systems, including networking, software vendors, and major applications.
- h. Existence, size, and scope of the internal audit function.
- i. Contact person for access to prior audit information.

4. *Known weaknesses in the entity's internal control structure.*

Prospective proposers will want to be made aware of significant known internal control deficiencies. This could be accomplished by providing the proposers with a copy of the prior year external audit report (including financial statements, auditor's reports, and management letters), prior year adjusting entries, and the status of prior audit report findings (corrected or uncorrected). It may also be useful to provide proposers recent relevant internal audit reports.

³³ Section 218.391, Florida Statutes, permits consideration of compensation in selecting the auditor; however, Section 218.391(3)(d), Florida Statutes, prohibits the use of compensation as the sole or predominant factor for evaluating proposals. Additionally, Section 218.391(5), Florida Statutes, provides that the method used by the entity to select, and negotiate a contract with, an auditor must ensure that the agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39, Florida Statutes, and the entity's needs.

5. *Anticipated implementation problems arising from new authoritative pronouncements.*

An entity's readiness to implement new pronouncements, laws, or regulations having a significant impact on the entity's financial operations and reporting could impact the auditor's consideration of the resources needed to perform the audit.

6. *Principal contacts inside and outside the entity.*

Examples of contacts that proposers might want to be aware of as individuals with whom they will be expected to interact during the engagement include:

- a. Chief executive officer.
- b. Chief financial officer.
- c. Auditor selection or audit committee members.
- d. Director of internal audit.
- e. Grants management personnel.
- f. Legal counsel.

7. *Level of assurance to be required of the auditor for each type of information contained within the report.*

The auditor will need to be made aware of circumstances that might impact the scope of the audit. Such circumstances might include the audit of the financial statements of a component unit by another audit firm or a determination of compliance with specific legal requirements that will require an auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*³⁴ pursuant to Auditor General Rule 10.556(10).

8. *Auditing standards required for the engagement.*

Pursuant to Florida law³⁵ and Auditor General Rule 10.551(3), all required financial audits of entities in Florida are to be performed in accordance with *Government Auditing Standards* promulgated by the Comptroller General of the United States. The RFP might include a statement to this effect to avoid any misunderstanding.

9. *The auditor's specific reporting responsibilities.*

Although the auditor's reporting responsibilities are described in the auditing standards and the Rules of the Auditor General, the GFOA Handbook recommends listing the reporting responsibilities in the RFP. This could be most easily accomplished by reference to the Rules of the Auditor General, Chapter 10.550 (*Local Governmental Entity Audits*), Chapter 10.800 (*Audits of District School Boards*), or Chapter 10.850 (*Audits of Charter Schools and Charter Technical Career Centers, the Florida Virtual School, and Virtual Instruction Program Providers*), as appropriate. For Florida local governmental entity financial audits, the scope of the work to be performed by the auditor could include:

- a. Expression of opinion in conjunction with a full-scope audit of a comprehensive annual financial report (CAFR) (optional under Florida law and Rules of the Auditor General) or a report on basic financial statements only (minimum requirement for all local government audits).
- b. Federal or state single audit reports (required if certain thresholds are met).
- c. Management letter (required for all local government audits).

³⁴ *AICPA Professional Standards*, AT-C Section 315.

³⁵ Financial audits required by Section 218.39, Florida Statutes, and defined by Section 218.31(17), Florida Statutes, must be conducted in accordance with *Government Auditing Standards*.

- d. An auditor's report prepared in accordance *AICPA Professional Standards* pursuant to Auditor General Rule 10.556(10).

Expected deliverables should also include any requirement for separate opinions for any debt issues or to meet any other reporting requirements.

10. *The type and amount of assistance available from the entity.*

Entities can sometimes reduce the cost of their audits by providing certain assistance to the auditor. To formulate the type and amount of resources to be applied to the audit, the auditor needs information as to the type and extent of assistance that will be available from the entity. The GFOA Handbook refers to various types of assistance including internal audit support, clerical support, and preparation of schedules. A statement might be included acknowledging that the entity is responsible for preparing draft financial statements. Any anticipated concerns regarding the ability of the entity to do so should be disclosed.

11. *Required audit timetable and deliverables.*

The GFOA Handbook recommends that the RFP include the latest acceptable dates for the following:

- a. Entrance conference.
- b. Completion of interim audit work.
- c. Completion of year-end field work.
- d. Submission of audit adjustments and draft findings.
- e. Exit conference.
- f. Issuance of reports.

12. *Additional services to be required of the auditor.*

Auditors often provide additional services beyond audit services; however, the ability of auditors to provide nonaudit services to an audit client has been severely limited by *Government Auditing Standards*. Careful consideration should be given to the restrictions on such services prior to including them in the RFP. *Government Auditing Standards*³⁶ suggest that auditors performing nonaudit services obtain agreement from the entity's management that management will perform the following functions regarding nonaudit services:

- a. Assume all management responsibilities.
- b. Oversee the services using an individual with suitable skill, knowledge, or experience.
- c. Evaluate the adequacy and results of the services.
- d. Accept responsibility for the results of the services.

13. *Information on auditor workspace and access to telephones, copiers, FAX machines, and computers.*

The GFOA Handbook suggests that the RFP include information on the location and type of workspace that will be made available to the auditor, as well as availability of telephones, Internet access, copy machines, FAX machines, and computer hardware and software.

14. *Procedures to be followed to determine if additional audit work is necessary and the fee basis applicable to such work.*

Circumstances sometimes arise in which the scope of the audit may need to be expanded

³⁶ *Government Auditing Standards* (2018 Revision) paragraph 3.76.

beyond what was anticipated in the RFP. For example, an entity might request the auditor to perform additional work in an area where the auditor discovered certain control weaknesses. The GFOA Handbook recommends that the RFP indicate that the scope of the audit may only be broadened with the entity's consent and request that proposers indicate how the fee for additional work related to a scope expansion would be determined.

15. *Information needed from proposers to evaluate their qualifications.*

A primary purpose of the RFP is to provide the entity with information needed to assess the professional skill and experience of the auditors who will perform the engagement. The GFOA Handbook recommends that the RFP ask for the following information from the proposer:

- a. Overall size of the audit firm.
- b. Location and number of professional staff who will perform the engagement.
- c. Identification and qualifications of personnel to be assigned to the engagement, including:
 - i. Names and government audit experience of the partner in charge of the audit and other partners who will be assigned review or quality control functions.
 - ii. Names of the manager and other supervisory personnel who will be assigned to the engagement, including information about their government audit experience.
 - iii. Information on certification, licensure, and CPE training of each of the above.
 - iv. Information on membership in professional societies (e.g., AICPA, FICPA, FGFOA, GFOA, AGA) of each of the above.
 - v. Background and qualifications, including experience, of all other professional audit or other staff assigned to the engagement.

The GFOA Handbook also recommends that the RFP clearly set forth: (1) the circumstances in which the audit staff may be changed; (2) the need for new staff to meet the same level of qualifications; and (3) the entity's right to reject or approve replacements.

16. *Requirement for auditors to furnish a statement that they meet the appropriate criteria for independence.*

Auditors are required to maintain independence, both in fact and appearance, regarding audit clients. The GFOA Handbook suggests that the RFP require a formal statement from the proposers that they meet the guidelines for independence as set forth in applicable auditing standards.

17. *Request for references from other entity clients.*

The GFOA Handbook suggests that the RFP ask proposers to furnish the names of governments (preferably of similar type and size) for which they have recently performed similar audits, and contact information for those governments.

18. *Request for information on the results of peer reviews.*

*Government Auditing Standards*³⁷ require that auditors performing audits in accordance with those standards (in Florida, this includes local governmental entity financial audits conducted pursuant to Section 218.39, Florida Statutes) undergo external peer review at least once every 3 years. The GFOA Handbook recommends that the RFP ask proposers to provide the entity with a report on their most recent peer review, and whether it included a review of the quality of specific government audits. The RFP could also ask for the results of desk or field reviews of their audits by Federal or state agencies.

³⁷ *Government Auditing Standards* (2018 Revision) paragraph 5.84.

19. *Request for information on the status of any disciplinary actions undertaken against the firm.*

The GFOA Handbook recommends that the RFP request information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action. In Florida, certified public accountants may be subject to punishment for a misdemeanor committed pursuant to Section 473.322(2), Florida Statutes, or to disciplinary action by the Florida State Board of Accountancy pursuant to Section 473.323(3), Florida Statutes.

20. *Request for detailed information on the proposer's anticipated audit approach.*

The GFOA Handbook points out that, in addition to information regarding the proposer's qualifications, the proposer's audit approach should be evaluated to determine that the proposer has a sound understanding of the scope of the engagement and the entity's environment. Additionally, the entity needs assurance that the proposer will apply the appropriate level of effort needed to perform the engagement satisfactorily. The GFOA Handbook recommends that the RFP ask for the following types of information:

- a. The extent to which the firm proposes to employ statistical sampling techniques.
- b. The extent to which the firm proposes to employ analytical procedures.
- c. The manner in which the firm intends to segment the engagement.
- d. The hours of staff time at each level that will be devoted to each segment.
- e. The approach proposed for gaining and documenting the auditor's understanding of the entity's internal controls.
- f. The approach proposed for determining which laws and regulations should be tested for compliance.
- g. The method of drawing samples for tests of compliance.

21. *Requirements applicable to working papers and cooperation with other auditors.*

The GFOA Handbook recommends that the RFP clearly establish the period for retention of the auditors working papers by the auditor and parties who are allowed access to the working papers. In establishing the retention period, the entity should consider that *AICPA Professional Standards*³⁸ require financial statement auditors to retain "audit documentation of any nature" (this would include audit working papers) for at least 5 years after release of the audit report. This should be considered a minimum retention period in drafting an audit services contract. The GFOA Handbook also recommends that the RFP include provisions requiring accessibility to the working papers by Federal cognizant agencies; principal auditors, where component units are audited by other auditors; parties designated by the entity as part of an audit quality control review; and successor auditors for matters relating to continuing accounting significance.

22. *Policy toward joint proposals or the use of subcontracting.*

The use of subcontracting or joint ventures on the part of auditors can be a means for encouraging participation by smaller firms. The GFOA Handbook recommends that any subcontracting after the audit contract is awarded be subject to the entity's right to approve or reject subcontracting firms. Further, if joint proposals or subcontracting is allowed, the RFP should request proposers to identify the firm that will serve as the principal auditor.

23. *Right to reject proposals, demand additional information, and use unsuccessful proposals.*

The GFOA Handbook recommends that the RFP indicate that the entity:

- a. Retains the right to reject any or all proposals.
- b. Retains the right to request additional information from proposers and failure to provide

³⁸ *AICPA Professional Standards*, AU-C Section 230.17.

the information could result in rejection of a proposal.

- c. Reserves the right to retain proposals and use ideas from them.
- d. Is not obligated in any manner to reimburse firms for costs incurred in connection with responding to the RFP.

24. Any additional language to meet the requirements of applicable laws and regulations.

The GFOA Handbook suggests that the entity be aware of and include any specific language required by law or regulation.

Use and Elements of Audit Services Contract

Legal Requirements

Section 218.391(7), Florida Statutes, requires that every procurement of audit services be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. An engagement letter signed and executed by both parties constitutes a written contract. The written contract shall include, at a minimum, the following:

- A provision specifying the services to be provided and fees or other compensation for such services.
- A provision requiring that invoices for fees and other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.
- A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. Section 218.391(8), Florida Statutes, provides that written contracts may be renewed (pursuant to renewal periods specified in the contract) without the use of auditor selection procedures and that such renewals shall be in writing.

Nonmandatory Guidance

The audit services contract is a legally binding agreement that should be prepared and reviewed with the advice of legal counsel. The GFOA Handbook³⁹ suggests that the written agreement incorporate by reference the terms of the RFP and specific language regarding the understanding between the entity and the auditors. The entity should also be careful to ensure that the written agreement terms are consistent with the terms of the successful proposal.

- **Engagement Letter.** While Section 218.391(7), Florida Statutes, authorizes the use of an engagement letter as an audit services contract, if it is signed by both parties, the use of an engagement letter does not relieve the need to include all provisions that would constitute a good contract and protect both the entity and the auditor.
- **Required Contract Elements.** As indicated above, there are certain legally required elements that must be included in the audit services contract. Additional guidance for each of these elements follows:
 - *Services to be provided and fees or other compensation (Section 218.391(7)(a), Florida Statutes).* AICPA Professional Standards⁴⁰ indicate that agreed upon terms of the audit engagement should include, among other things, the objective and scope of the audit, the responsibilities of the auditor, and the responsibilities of entity management. AICPA Professional Standards⁴¹ also suggest elaborating on the scope of the audit, to include reference to applicable legislation, regulations, generally accepted auditing standards, and ethical and other pronouncements of professional bodies to which the auditor adheres. Florida law and the Rules of the Auditor General include several requirements that impact the

³⁹ GFOA Handbook, Chapter 6, page 85.

⁴⁰ AICPA Professional Standards, AU-C Section 210.10.

⁴¹ AICPA Professional Standards, AU-C Section 210.A24.

scope of the audit in addition to the required auditor's reports on the financial statements and State and Federal programs. Specifically addressing these requirements in the contract helps to preclude any subsequent misunderstandings regarding the auditor's responsibilities.

- *Invoices for fees and other compensation in sufficient detail to demonstrate compliance with the contract (Section 218.391(7)(b), Florida Statutes).* AICPA Professional Standards⁴² suggest that the basis on which fees are computed and any billing arrangements be included in the engagement letter (contract). The basis for payment may vary from a lump sum arrangement to specific rates to be paid for the services of specific employees or categories of employees of the audit firm and reimbursement for specific costs, such as travel, incurred in connection with the engagement. The level of detail on the invoice sufficient to demonstrate compliance with the terms of the contract will vary according to the basis for payment. In the case of a fixed fee contract, the basis for payment should be clearly defined within the audit services contract. If the contract identifies certain employees for which the firm will be paid at specified hourly rates, the contract should require invoices that indicate the numbers of hours worked by each employee and application of the appropriate rates. If the contract provides for reimbursement for certain actual costs, the contract should require invoices that demonstrate the costs actually incurred by the firm in the form of receipts or similar documentation.
- *Contract period, renewals, and termination (Section 218.391(7)(c), Florida Statutes).* The contract must specify the number of years for which it will be in effect, including any options for renewal on the part of the entity. The law does not prescribe a maximum term for an audit services contract or a maximum number of renewal periods. Once the contract period, including renewals, has expired, any further required audit services must be subjected to the auditor selection law as required by Section 218.391, Florida Statutes.

The GFOA's Best Practice: *Audit Procurement* recommends that governmental entities enter into multiyear agreements of at least 5 years in duration when obtaining the services of an independent auditor. The GFOA points out that such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit and can also help reduce audit costs by allowing auditors to recover certain "start-up" costs over several years, rather than a single year. The appropriate length for the audit services contract is left to the judgment of the entity. However, as the auditor selection process established by law is intended to ensure selection of a qualified auditor and satisfactory audit effort, entities should avoid establishing excessive contract periods.

- Additional Contract Elements. Additional elements that are recommended by the GFOA Handbook⁴³ to be made a part of the audit services contract include:
 - An independence assertion by the auditor.
 - Language describing the actions to be taken in the event of a disagreement as to whether certain procedures are within the scope of the contract.
 - Provisions to assure the availability of the auditor's services to aid the entity in the defense of claims that may arise as the result of audit work.
 - Language concerning opportunities for socially and economically disadvantaged individuals (such language may be required by law or regulation).
 - Clarification of the auditor's duty to maintain the confidentiality of certain sensitive information.

⁴² AICPA Professional Standards, AU-C Section 210.A24.

⁴³ GFOA Handbook, Chapter 6, pages 85 through 87.

- Provisions establishing the entity's rights to terminate the contract and the procedures for doing so.
- Stipulation as to how the value of the auditor's work is to be determined if the engagement is terminated prior to completion.
- Language establishing the auditor's sole liability for claims arising from the auditor's performance of the engagement.
- Language requiring both the entity and the auditor to attempt to resolve disputes amicably.
- Language requiring formal notification to the other party in the event of a disagreement (e.g., a disagreement over the scope of the audit) and indicating what is to be considered notification in such instance (e.g., registered mail).
- Language specifying how the terms of the contract can be waived or modified.
- Language clarifying that the contract's separate provisions are to stand alone, so that a failure to meet one provision does not nullify the entire contract.
- A requirement for the auditor to obtain insurance coverage.
- A prohibition against the auditor's delegating or subcontracting audit work without the entity's permission.

In developing audit contracts, entities should consider an article⁴⁴ titled *Contract Issues for Governmental Audits* that was jointly developed by the AICPA and GFOA to educate governments and their auditors about clauses in contracts and engagement letters in the governmental environment that may not meet *AICPA Professional Standards* and that may create uncertainty about the auditor's independence.

As shown above, different professional organizations have placed varying emphasis on the contents of the contract for audit services. Entity management must determine the most appropriate provisions for a contract in a given set of circumstances. The specific elements and language to be included within a contract will ultimately be a matter of agreement between the entity and the audit firm.

⁴⁴ A link to this article is provided on the AICPA's Web site at www.aicpa.org/search.html?source=AICPA&q=Contract+Issues+for+Governmental+Audits.

Appendix A - Auditor Selection Law

218.391 Auditor selection procedures.

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

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

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

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

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

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

(3) The auditor selection committee shall:

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

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

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

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

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

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

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

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

Appendix B - Questions and Answers

General

1. **Question:** Are the auditor selection requirements of Section 218.391, Florida Statutes, to be applied whenever a local governmental entity (entity) contracts with a CPA firm for any audit services?

Answer: No. Section 218.391, Florida Statutes, applies only to contracting for the financial audit required by Section 218.39, Florida Statutes. However, the use of selection procedures provided for in Section 218.391, Florida Statutes, and other Federal, State, or local laws is advisable when contracting for any audit services.

2. **Question:** Is there a legal requirement or recommendation for mandatory rotation of auditors after a specified number of years or at the end of an audit services contract?

Answer: No. Unless the entity has established its own mandatory auditor rotation requirement, there is no legal requirement for the mandatory rotation of auditors. The current auditor may be included in the auditor selection process at the end of the current audit services contract.

The GFOA's Best Practice: *Audit Procurement* provides "While there is some belief that auditor independence is enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract ... the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory."

3. **Question:** If an entity is satisfied with the existing auditor and can negotiate acceptable fees, can the contract for financial audit services be renewed without going through the auditor selection procedures required by Section 218.391, Florida Statutes?

Answer: A contract for financial audit services can be renewed only as provided in the contract, which is required to include a provision specifying the contract period, including renewals.

4. **Question:** Are the auditor selection procedures required to be used only when an entity decides to change auditors or initiate a request for proposals process?

Answer: No. The revised auditor selection procedures are required to be followed when an audit contract period expires. The audit contract is required to include a provision specifying the contract period, including renewals.

5. **Question:** Chapter 2019-15, Laws of Florida, effective July 1, 2019, amended Section 218.391(2), Florida Statutes, to revise the requirements for establishing the auditor selection committee and appointing committee members. Does this impact an audit services contract that was in effect at July 1, 2019?

Answer: No. An audit services contract that was in effect at July 1, 2019, can remain in effect through the end of the original contract term, including renewals. Entities are required to comply with the new auditor selection committee requirements for auditor selection procedures initiated after July 1, 2019.

6. **Question:** Are audit services contracts required to include renewal option provisions?

Answer: No. The contract is not required to include a renewal provision; however, a contract cannot be renewed in the absence of such a provision.

7. **Question:** Is there a minimum or maximum number of years that an audit contract must cover?

Answer: No. The audit services contract must specify a contract period including renewals, but the law does not specify a minimum or maximum number of years that an audit services contract must cover. This is left to the discretion of the entity and is a matter of agreement between the entity and the audit firm. The entity should use prudent business practices in establishing the contract period.

8. **Question:** Section 218.391(4)(c), Florida Statutes, provides that a governing body may select a firm recommended by the auditor selection committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method. Which specific provisions of the law may be considered nonmandatory under this provision by the application of an alternative methodology?

Answer: Regardless of the negotiation method used, an entity's governing body must establish an auditor selection committee pursuant to Section 218.391(2), Florida Statutes, and the auditor selection committee must perform its functions in accordance with the requirements of Section 218.391(3), Florida Statutes. Regardless of the method used to select the audit firm, compensation may not be the sole or predominant factor used to select the firm (Section 218.391(3)(d) and (4)(c), Florida Statutes).

9. **Question:** Can an auditor selection committee ratify, after the fact, a request for proposal previously developed and issued by City personnel or City personnel's evaluation and ranking of proposals submitted by interested firms?

Answer: No. Pursuant to Section 218.391(3), Florida Statutes, the auditor selection committee is required to create (and provide interested firms with) a request for proposals and to evaluate and rank proposals submitted by interested firms. An auditor selection committee's statutorily prescribed duties may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

10. **Question:** Can an entity select an auditor to conduct a financial audit pursuant to Section 218.39, Florida Statutes, by piggybacking off of another entity's audit contract?

Answer: No. Pursuant to Section 218.391(2), Florida Statutes, an entity seeking such audit services must establish an auditor selection committee and the committee must apply the auditor selection procedures prescribed by Section 218.391(3), Florida Statutes. This law does not include a provision that would allow for piggybacking, and an auditor selection committee's statutorily prescribed function may not be delegated to a subordinate or other entity absent statutory authorization (see Attorney General Opinion 2012-31).

11. **Question:** Are auditor selection committee meetings subject to the Sunshine Law (Section 286.011, Florida Statutes)?

Answer: Yes. Auditor selection committee meetings are subject to the Sunshine Law (i.e., noticing meetings and keeping minutes for all meetings) because the committee is not just fact-finding in nature but also makes decisions in ranking proposals and recommending to the governing body firms deemed to be the most highly qualified to perform the auditing services. See discussion regarding application of the Sunshine law to advisory boards in Part I, Section B.1, of the Attorney General's Government-in-the-Sunshine Manual.

Auditor Selection Committee

12. **Question:** Section 218.391(2)(a), Florida Statutes, provides that the auditor selection committee for a county must, at a minimum, consist of each of the county officers elected pursuant to the county charter or Article VIII, Section 1(d) of the State Constitution or their respective designees and one member of the board of county commissioners or its designee. May a county officer (i.e., clerk of the court, sheriff, property appraiser, tax collector, supervisor of elections, or any other such officer in whom any portion of the fiscal duties of the such officers are under law separately placed)

designate an employee of the county officer to serve in place of the county officer on the county's auditor selection committee?

Answer: Pursuant to Section 218.391(2)(c), Florida Statutes, an employee of a county cannot serve on the county auditor selection committee. The term "employee" is not explicitly defined for purposes of applying this law; however, the term "county" as used in Section 218.391(2)(a), Florida Statutes, encompasses county officers and the board of county commissioners, indicating that the legislature intended the restriction imposed by Section 218.391(2)(c), Florida Statutes, to apply to employees of a county officer or of the board of county commissioners. Accordingly, a county officer may not designate an employee of a county officer to serve in place of the county officer on the county auditor selection committee. However, the employee may serve in an advisory capacity for the auditor selection committee.

13. **Question:** Section 218.391(2)(b), Florida Statutes, provides that the auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members, and one member must be a member of the governing body who must serve as the committee chair. Does this mean that only one member of the governing body may serve on the committee?

Answer: No. The committee can have as many members of the governing body as desired, but at least one member must be a member of the governing body who must be the committee chair.

Dependent Special Districts

14. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. Although the district is audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, the district opts to also provide for a separate financial audit. Does the district have to select the auditor for the separate financial audit in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a separate financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

15. **Question:** A dependent special district exceeds the audit threshold established by Section 218.39, Florida Statutes, and must provide for a financial audit requirement. The district opts not to be audited as part of a county or municipality pursuant to Section 218.39(3)(a), Florida Statutes, but instead opts to provide for its own financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. As the district is required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is required in this situation to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes.

16. **Question:** A dependent special district does not exceed the audit threshold established by Section 218.39, Florida Statutes; however, the district opts to provide for a financial audit. Does the district have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: No. As the district is not required to provide for a financial audit pursuant to Section 218.39, Florida Statutes, it is not required to follow the auditor selection procedures prescribed by Section 218.391, Florida Statutes. However, the use of such selection procedures is advisable to help ensure selection of a qualified auditor and satisfactory audit effort.

Community Redevelopment Agencies

17. **Question:** A community redevelopment agency (CRA) exceeds the audit threshold established by Section 163.387(8), Florida Statutes, and must provide for its own financial audit. Does the CRA have to select the auditor in accordance with Section 218.391, Florida Statutes?

Answer: Yes. Chapter 2021-226, Laws of Florida, amended Section 218.39(1)(h), Florida Statutes, to include CRAs. Because Section 218.391, Florida Statutes, regarding auditor selection procedures applies to all audits conducted pursuant to Section 218.39, Florida Statutes, auditors conducting 2020-21 and subsequent fiscal year audits of CRAs must be selected pursuant to Section 218.391, Florida Statutes.

18. **Question:** A CRA provides for an audit required by Section 218.39, Florida Statutes, by being included in a county or municipality audit pursuant to Section 218.39(3)(a), Florida Statutes; however, the CRA is also required to provide for its own separate financial audit pursuant to Section 163.387(8), Florida Statutes. Can the auditor who conducted the county or municipality financial audit also conduct the separate CRA financial audit?

Answer: Yes. Section 163.387(8), Florida Statutes, does not specify how the CRA is to select an auditor to conduct the required audit and does not include any restrictions on the CRA's selection of an auditor. However, in deciding whether to use the auditor who conducts the CRA's parent entity (county or municipality) financial audit, the CRA should consider whether it would benefit from applying its own auditor selection procedures because, while the parent entity's auditor selection process was designed to find an auditor to conduct a financial audit of a county or municipality, the CRA's selection process should be designed to find an auditor to conduct a financial audit of the CRA. As CRAs are a unique type of local governmental entity, an auditor with the knowledge and experience needed to conduct an audit of a county or municipality may not necessarily have sufficient knowledge and experience needed to conduct an audit of a CRA.

Use of Compensation as Evaluation or Ranking Factor

19. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm and documents the reason for not selecting the highest-ranked firm pursuant to Section 218.391(4)(b), Florida Statutes, does the next ranked firm become the highest-ranked firm, requiring documentation as to the reason for nonselection, before a firm ranked lower than that firm can be selected?

Answer: The law does not specifically address this circumstance; however, it would be reasonable to conclude that justification is necessary and should be documented for the selection of any firm over a higher ranked firm.

20. **Question:** If compensation is used as one of the factors to evaluate firms and the governing body of an entity chooses to select a firm other than the auditor selection committee's highest-recommended firm pursuant to Section 218.391(4)(b), Florida Statutes, what documentation is required to justify selection of a firm other than the highest-ranked firm?

Answer: Required documentation as to the reason for not selecting the highest-ranked firm under Section 218.391(4)(b), Florida Statutes, is not described in the law. Such documentation could include a statement made by the governing body, possibly in the form of a resolution and included in the minutes of the governing body, describing the factors that caused the governing body to decide that selection of the next ranked firm was in the entity's best interest. Those factors might include inability to negotiate a satisfactory contract with the highest-ranked firm or information provided to the governing body subsequent to the ranking process. However, as specified in Section 218.391(4)(c), Florida Statutes, the decision to select a firm cannot be based on compensation as the sole or predominant factor.

21. **Question:** If compensation is used as a ranking factor, may the governing body also use the alternative method prescribed by Section 218.391(4)(c), Florida Statutes, to select the audit firm or must they use the method prescribed by Section 218.391(4)(b), Florida Statutes?

Answer: The alternative methodology referred to in Section 218.391(4)(c), Florida Statutes, may include the use of compensation as a ranking factor as long as compensation is not the sole or predominant factor used to rank proposals and select the firm.

22. **Question:** If compensation is 20 percent of the ranking criteria and all other factors are each less than 20 percent, is compensation then the predominant factor, or must it be predominant of all factors combined, i.e., greater than 50 percent of all combined?

Answer: “Predominant” is not defined in the law with respect to auditor selection. Certainly, weighting compensation at greater than 50 percent of all combined factors, would constitute “predominant.” Black’s Law Dictionary defines “predominant” as “Something greater or superior in power and influence to others, with which it is connected or compared.”

Noncompliance with Auditor Selection Law

23. **Question:** Pursuant to Section 218.391(9), Florida Statutes, if an entity fails to select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years. Does Section 218.391(9), Florida Statutes, apply to a situation where an entity selects an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, without use of an auditor selection committee appointed by the entity’s governing body?

Answer: Yes. An entity cannot comply with Section 218.391(3), Florida Statutes, unless the entity’s governing body has established an auditor selection committee to carry out the responsibilities prescribed by Section 218.391(3), Florida Statutes.

24. **Question:** An entity is notified that its auditor engaged to conduct a financial audit required by Section 218.39, Florida Statutes, was not selected in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the entity do?

Answer: The entity should carefully review its auditor selection process to ensure compliance with Section 218.391(3)-(6), Florida Statutes. In doing so, the entity may want to consult with its legal counsel. If it is determined that the entity did not select the auditor in accordance with Section 218.391(3)-(6), Florida Statutes, the entity, at a minimum, must perform the auditor selection in accordance with Section 218.391, Florida Statutes, for the subsequent fiscal year audit as required by Section 218.391(9), Florida Statutes. However, if possible (e.g., an audit contract for the current fiscal year has not been executed, or if executed, can be legally terminated without significant financial costs, and there is sufficient time to reselect the auditor and comply with the audit report submittal deadline), the entity should reperform the auditor selection process for the current fiscal year audit.

25. **Question:** An auditor becomes concerned (e.g., through the process of responding to a request for proposal for audit services) that an entity may not be selecting an auditor to conduct a financial audit required by Section 218.39, Florida Statutes, in accordance with the requirements of Section 218.391(3)-(6), Florida Statutes. What should the auditor do?

Answer: The auditor should notify the entity’s governing body of the concern. The entity may not be aware of the Section 218.391, Florida Statutes, auditor selection requirements or that its auditor selection process is not in accordance with that law. At a minimum, the auditor’s notification should help ensure the entity’s future compliance with Section 218.391, Florida Statutes. Also, depending on the timing of the auditor’s notification, the entity may decide to reperform the auditor selection process. Auditors should also consider refraining from responding to a request for proposal for audit services from entities they know to be in violation of Section 218.391, Florida Statutes.

Appendix C - Auditor Selection and Auditor Selection Committee Resources

AICPA Audit Committee Effectiveness Center
(www.aicpa.org/forthepublic/auditcommitteeeffectiveness)

AICPA Professional Standards promulgated by the American Institute of Certified Public Accountants as of July 1, 2020.

Audit Management Handbook, Stephen J. Gauthier, Government Finance Officers Association (1989) (Note: Publication of this *Handbook* was discontinued several years ago as a result of 1996 changes to the Federal Single Audit Act and changes in GFOA policy; however, the references to the *Handbook* in this guidance are consistent with current GFOA policy.)

Choosing an External Auditor: A Guide to Making a Sound Decision, Mid-America Intergovernmental Audit Forum (May 2007)
(https://www.pdfFiller.com/100306568-Choosing_an_External_Auditorpdf-Selecting-performance-audit-topics-PSC-doa-alaska-)

GFOA's Best Practice: *Audit Procurement*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

GFOA's Best Practice: *Audit Committees*, Government Finance Officers Association
(www.gfoa.org/best-practices/internal-controls)

Government Accounting, Auditing, and Financial Reporting (2020), Government Finance Officers Association

Government Auditing Standards issued by the Comptroller General of the United States
(www.gao.gov/yellowbook)

How to Avoid a Substandard Audit: Suggestions for Procuring an Audit (May 1988), National Intergovernmental Audit Forum (www.gao.gov/products/137493)

Public Procurement Guide for Elected and Senior Government Officials promulgated by the NIGP: Institute for Public Procurement (2016) (www.nigp.org/home/find-procurement-resources/elected-officials-procurement-guide)

August 1, 2025

City of Madeira Beach

Proposal to provide financial audit services to the City of Madeira Beach, RFP 25-10

Submitted by:
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As of June 3, 2025, Baker Tilly and Moss Adams have merged. Combined statistics are based on data currently available. Actual counts may vary slightly and will be finalized during the integration process.



6.3 Transmittal letter

Andrew Laflin, CPA, Finance Director
City of Madeira Beach
Delivered electronically

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Dear Mr. Laflin:

The City of Madeira Beach (the City) is seeking a qualified certified public accounting (CPA) firm to perform the City's annual financial audit and annual comprehensive financial report preparation services. This proposal is the starting point—our vision of how we provide value as we achieve your immediate goals.

We understand that the scope of services to be provided includes:

- Audit services conducted for the City's financial statements covering the fiscal years ending September 30, 2025, through 2027 with an option to renew up to two additional one-year terms.
- The completion of the Annual Comprehensive Financial Report (ACFR).

Like most local governments, the City operates in a challenging regulatory and financial environment while providing critical services. Luckily, we don't just crunch numbers. We chart a course for efficiencies, innovation, transparency and better ways of running your organization.

OUR GOVERNMENTAL AUDITING EXPERIENCE

Auditing local governments, including dozens of cities across the U.S., has been a focus at Baker Tilly for **more than 90 years**. Serving organizations like the City is central to what we do, and we strive to take the industry forward. You will see your audit team actively engaged with state and national government associations to stay at the forefront. This makes us even more effective at helping you implement regulations and adopt new standards, processes or technologies, all while bringing solutions that address the complexities of governmental finance and your unique opportunities within it.

OUR PROJECT MANAGEMENT APPROACH IS A PROVEN PROCESS FOR PROGRESS

We've geared our project management framework to deliver efficient audit solutions, including a clear process that outlines the City's involvement, approval and sign-off on key project activities and deliverables. With an emphasis on upfront planning, data gathering and proactive communication, we'll work as a team, welcoming ongoing Madeira Beach staff participation from the start and throughout our mission to meet the City's required reporting deadlines.

I, Paul Frantz, am authorized to answer technical, price and contract questions on behalf of Baker Tilly.

The approach and road map shared in our proposal demonstrate how important the City will be to us as a client. This proposal is a firm offer for 90 days from the date of submittal. We can't wait to get started.

Sincerely,

Paul Frantz, CPA, Principal
+1 (414) 777 5506 | paul.frantz@bakertilly.com

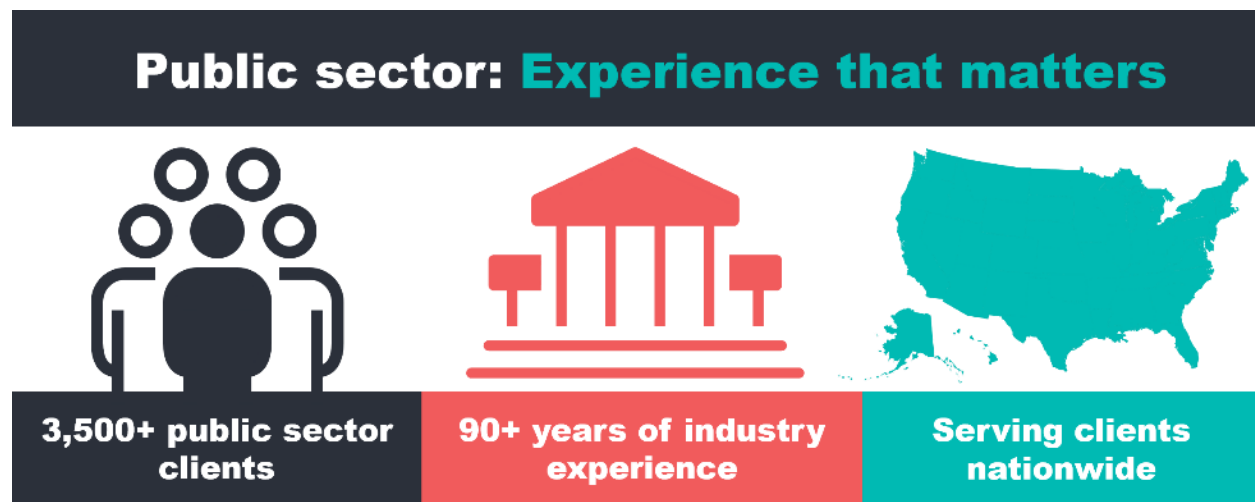
6.4 Firm qualifications and experience

• Describe experience performing the work described in the Scope of Work (financial statement audits, internal controls, single audits, and preparation of those financial statements, and so forth).

Delivering specialized expertise to our public sector clients

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other industries/sectors. Recognizing this complexity and eager to serve as a true valued advisor to the public sector, Baker Tilly formalized its dedicated public sector specialization more than 50 years ago. **Today, nearly 350 Baker Tilly professionals — including more than 30 principals** — focus directly on serving governments and provide hundreds of thousands of client service hours annually to organizations like the City.

Nationwide, our public sector practice serves more than 3,500 state and local governmental entities, including municipalities, counties, school districts, utilities, transit organizations, airports and special authorities. Several of these client groups are now served by dedicated specialists in distinct sub-practices.



COMMITMENT TO THE PUBLIC SECTOR

Baker Tilly has been in business for more than a century, and public sector entities were some of our first clients.

Your team is ready to help you find solutions to overcome the obstacles that stand between you and your goals. We provide a full range of service offerings for state and local governments, including those listed below.

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

OUR FULL RANGE OF KEY SERVICE OFFERINGS FOR STATE AND LOCAL GOVERNMENTS INCLUDES:

Accounting services and assurance	Housing and economic development
Arbitrage/rebate regulatory compliance	Human capital services
Attestation services	Investment services**
Capital planning	Organizational management advisory
Cybersecurity consulting	Post-issuance compliance
Economic development	Public finance/bond issuance*
Efficiency studies	Process improvement
Federal funding advisory	Rate and user fee studies
Financial management services	Risk advisory and internal audit
Financial reporting and GAAP services	Strategic planning

* Services provided by Baker Tilly Municipal Advisors, LLC, a registered municipal advisor and controlled subsidiary of Baker Tilly Advisory Group, LP, a tax and advisory firm.

** Services provided by Baker Tilly Investment Services, a division of Baker Tilly Wealth Management, LLC, which is a registered investment advisor and controlled by Baker Tilly Advisory Group, LP.

Offering Madeira Beach significant single audit experience

Since the passage of the Single Audit Act of 1984, Baker Tilly has recognized the importance of providing guidance to our clients in this highly complex, specialized area. Our firm currently performs more than 1,100 single audits each year and ranks second nationally based on the number of audits conducted by CPA firms.

Our depth of experience with single audits places us in a leading position to perform high-quality single audits for the City.

To stay on top of the changing requirements, our firm serves on various American Institute of Certified Public Accountants (AICPA) committees engaged in financial and single audit issues. We are frequently selected as speakers for nationally sponsored training courses, and we actively participate in sector events.

Our firm is also asked to review and comment on various single audit documents created by the AICPA and Office of Management and Budget (OMB) prior to their issuance. Below is a list of documents where we have provided contributions:

Single audit leadership

Baker Tilly conducts more than 1,100 single audits each year and ranks second nationally based on the number of audits conducted by CPA firms.

DOCUMENT	YEARS	ORGANIZATIONS
AICPA Audit Guide — GAS and Single Audits	2021 — 2025 2005 — 2016	AICPA
OMB Compliance Supplement	2008 — 2025	OMB
OMB Guidance for Federal Financial Assistance (Uniform Guidance) 024 Revisions	2024	OMB

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

Aligning with the AICPA study on single audit quality

The AICPA performed a study on single audit quality which showed three factors that directly correlate to the quality of the audit engagements. The Baker Tilly team is a leader in each of these areas.

FACTORS AFFECTING AUDIT QUALITY	HOW BAKER TILLY DELIVERS
Size of the firm's single audit practice	Baker Tilly offers the City more than 850 professionals performing single audits.
Membership in the AICPA Government Audit Quality Center (GAQC)	Baker Tilly's professionals have been members since the Center's inception and have served multiple terms on the Executive Committee of the GAQC.
Qualifications of the engagement principal	Paul Frantz, Principal on your engagement team leads more than 15 single audit engagements annually.

• Describe competence in the services to be provided, strength and stability of the firm, staffing capability, work load, and record of meeting schedules on similar projects.

Guiding you with our resources, reputation and reach

Baker Tilly at a glance

At Baker Tilly, we bring a legacy and commitment to helping our clients embrace what's next.

With more than 11,000 professionals from coast to coast, our resources fuel our ability to offer clients deep industry insights, bold thinking and holistic solutions. Our ranking as the sixth-largest advisory CPA firm* means we're actively shaping the industry landscape across markets.

Our size isn't just a number

It's a testament to our resilience and ability to lead you into the future, no matter the climate. With nearly a century of experience, we've honed our skills and adapted to evolving markets.



GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

Baker Tilly will successfully guide the City through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support for the City. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success.

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

Bringing greater value, relationships and resources to our clients: Baker Tilly and Moss Adams are joining forces

On June 3, 2025, Baker Tilly and Moss Adams combined to redefine advisory and accounting services for our clients. The merger, which makes Baker Tilly the sixth-largest* advisory CPA firm in the United States, brings deeper industry specialization, broader geographic reach and expanded capabilities to the City.



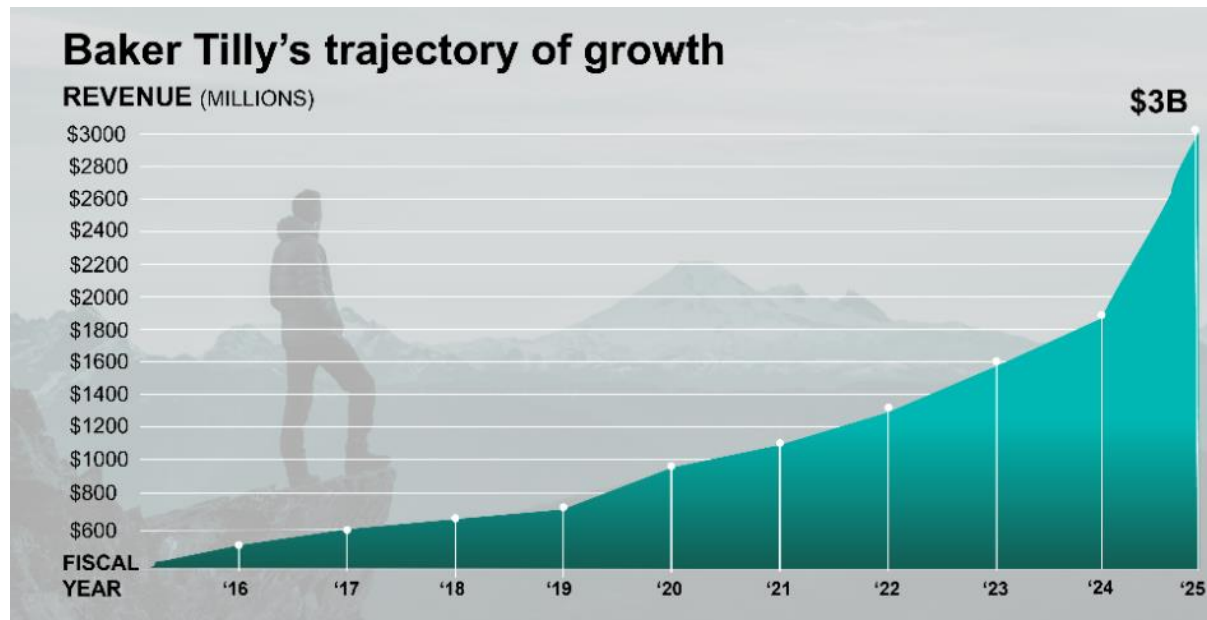
**Expected national ranking after the 2025 Inside Public Accounting (IPA) Top 100 firms is published*

Holding a steady financial course, onward and upward

Our financial path has been heading steadily in one direction: upward. Consistent growth in revenue and a diversified client base give Baker Tilly the stability and resources to serve the City's long-term needs. You can also see our level of financial stability and strength in the key facts below.

Baker Tilly:

- is the 6th*-largest accounting firm in the United States (*expected national ranking after the 2025 Inside Public Accounting (IPA) Top 100 firms report is published)
- serves tens of thousands of publicly traded and privately held clients ranging in size from \$1 million to billions of dollars in revenues
- has been in business for more than 100 years
- has never filed for bankruptcy



A STEADY AND STRATEGIC CLIMB IN FINANCIAL STRENGTH

Our firm's steady growth through the years has been built both organically and through strategic combinations.

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

Securing our proposed team members' availability

We are committed to staffing your project with our proposed team. To make sure this happens, our firm uses ProStaff scheduling software to plan and secure each team member's availability. Project managers will also meet monthly to make sure our time is managed to meet your needs.

The team members identified in this proposal will perform the City's audit work. They will not be substituted with other personnel or reassigned to another project without the City's approval.

• For the firm's office that will be assigned the responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last three years that are similar to the engagement described in this RFP. Include the name and contact information (email address and phone number) of the principal client contact.

Demonstrating that we've been down this path before

The experiences of our clients speak more about Baker Tilly's capabilities than any proposal ever could. That's why we encourage you to talk with our clients. Here are a few individuals who welcome the opportunity to share their Baker Tilly experience.

Each will give you an authentic perspective as you consider your own needs.

CITY OF MILWAUKEE, WISCONSIN			
Name	Bill Christianson	Title	Comptroller
Phone	+1 (414) 286 2301	Email	wjchris@milwaukee.gov
Hours	1,600+	Dates	2018 to present
Scope	Annual financial audit, single audit and agreed-upon procedures		

MILWAUKEE COUNTY, WISCONSIN			
Name	Jennifer Folliard	Title	Director of Audits
Phone	+1 (414) 278 4830	Email	jennifer.folliard@milwaukeecountywi.gov
Hours	3,500+	Dates	2002 to present
Services	Annual financial audit, single audit and agreed-upon procedures		

CITY OF MADISON, WISCONSIN			
Name	David Schmiedicke	Title	Finance Director
Phone	+1 (608) 267 8710	Email	dschmiedicke@cityofmadison.com
Hours	1,500+	Dates	1993 to present
Services	Annual financial audit, single audit and agreed-upon procedures		

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

VILLAGE OF GRAFTON, WISCONSIN

Name	Paul Styduhar	Title	Director of Administrative Services
Phone	+1 (262) 375 5300	Email	pstyduhar@village.grafton.wi.us
Hours	Approx. 230 hours annually	Dates	1993 to present
Services	Annual financial audit, single audit and agreed-upon procedures		

CITY OF CEDARBURG, WISCONSIN

Name	Kelly Livingston	Title	Finance Director
Phone	+1 (262) 375 7602	Email	klivingston@cityofcedarburg.wi.gov
Hours	350	Dates	2014 to present
Services	Annual financial audit, single audit and agreed-upon procedures		

• Describe participation in the Florida Government Finance Officers Association (FGFOA) and other applicable state-wide local government outreach initiatives (associations, conferences, etc.).

Helping the City of Madeira Beach achieve the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (COA)

Baker Tilly actively supports the GFOA at the national level, contributing to the advancement of public sector financial reporting standards and excellence. Our professionals serve as volunteer reviewers for the Certificate of Achievement for Excellence in Financial Reporting (COA) program, providing technical feedback and guidance to participating entities across the country.

In addition to supporting clients through the final technical review of their ACFRs, our involvement ensures alignment with GFOA's rigorous criteria and promotes transparency and accountability in public finance. While our contributions are national in scope, they directly benefit Florida governments participating in the COA program by elevating the quality and consistency of financial reporting.

GFOA CERTIFICATE OF ACHIEVEMENT AWARD RECIPIENTS

Counties	Cities	Towns/villages	Other entities
Dane, WI	Beloit, WI	Ashwaubenon, WI	Brazos River Authority, TX
DeKalb, IL	Bloomington, IL	Bayside, WI	Brownsville Public Utilities Board, TX
Delaware, PA	Brookfield, WI	Cave Creek, AZ	Chicago Public Schools, IL
DuPage, IL	Bullhead City, AZ	Chino Valley, AZ	Daisy Mountain Fire District, AZ
Kane, IL	Casa Grande, AZ	Deerfield, IL	Ferguson Township, PA
La Crosse, WI	El Mirage, AZ	Dewey-Humboldt, AZ	Forest Preserve District of Cook County, IL
Lake, IL	Fitchburg, WI	Florence, AZ	Grand Rapids Public Utilities Commission, MN
Lycoming, PA	Franklin, WI	Germantown, WI	Guadalupe Blanco River Authority, TX

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

GFOA CERTIFICATE OF ACHIEVEMENT AWARD RECIPIENTS			
Counties	Cities	Towns/villages	Other entities
McHenry, IL	Galesburg, IL	Glenview, IL	Las Vegas Valley Water District, NV
Milwaukee, WI	Green Bay, WI	Grafton, WI	Metropolitan Water Reclamation District, IL
Olmsted, MN	Highland Park, IL	Lake Zurich, IL	Milwaukee Metropolitan Sewage District, WI
Racine, WI	Janesville, WI	Lemont, IL	Milwaukee Public Schools, WI
Rock Island, IL	Kingman, AZ	Lisle, IL	New Braunfels Utilities, TX
Sauk, WI	Lake Forest, IL	Marana, AZ	North Shore Fire Department, WI
Scott, IA	Madison, WI	Northfield, IL	Northwest Fire District, AZ
St. Louis, MN	Mequon, WI	Oak Lawn, IL	Oak Creek Water and Sewer Utility, WI
Walworth, WI	Middleton, WI	Oro Valley, AZ	Rockford Public Schools, IL
Washington, WI	Milwaukee, WI	Paradise Valley, AZ	San Antonio River Authority, TX
Waukesha, WI	Moline, IL	Schaumburg, IL	San Antonio Water System, TX
Will, IL	Neenah, WI		Saint Paul Public Housing Agency, MN
Winnebago, IL	Oconomowoc, WI		Thorn Creek Basin Sanitary District, IL
	Prescott, AZ		VIA Metropolitan Transit, TX
	Rosemount, MN		VIA Metropolitan Transit Retirement Plan, TX
	Safford, AZ		
	Sun Prairie, WI		
	Thatcher, AZ		
	Tolleson, AZ		
	West Bend, WI		
	Yuma, AZ		

Supporting the GFOA COA program as report reviewers

Below is a list of current Baker Tilly GFOA report reviewers. Members of your engagement team are highlighted in bold.

BAKER TILLY GFOA REVIEWERS	
Amanda Blomberg, Managing Director	Brian Hemmerle, Principal
Sommer Cannon, Director	Cailee Lewis, Senior Manager
John Compton, Jr., Principal	Joseph Lightcap, Managing Director
Jason Coyle, Principal	Michael Malatt, Principal
Jodi Dobson, Principal	Amanda Mboga, Senior Manager
Paul Frantz, Principal	John Rader, Managing Director
Nick Goeman, Senior Manager	Wendi Unger, Principal
Sheanne Hediger, Principal	

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

• Explain your firm's approach to stay current with GASB statements, guidelines and best practices. This section should include a description of the firm's quality assurance practices.

Implementing new Governmental Accounting Standards Board (GASB) standards

We routinely assist our government clients with implementing new accounting standards. To keep our clients up to date on the latest government accounting issues, Baker Tilly provides leadership to sector organizations through our involvement as authors, speakers, trainers and promoters of government accounting and auditing advancement.

We will continuously monitor GASB pronouncements — both issued and proposed — to evaluate how they impact Madeira Beach. We will discuss these impacts with the City through various audit phases, from planning to fieldwork and audit completion.

We provide educational resources as well as tools and templates to help our clients with implementation at bakertilly.com.

Baker Tilly is prepared to assist the City with new GASB standards, as applicable. This will include providing preliminary insights and guidance on the newest standards to be implemented, such as GASB 102, Certain Risk Disclosures, GASB 103, Financial Reporting and GASB 104 Model Improvements.

In addition to recently issued GASB Statements, other GASB standards and exposure drafts outstanding are expected to significantly impact current reporting practices. Baker Tilly follows these developments closely and often prepares comment letters to GASB on behalf of the profession to raise items of potential concern before the standards are finalized.

Maintaining quality control

Professionalism in the accounting industry means independence, integrity and objectivity. Baker Tilly accomplishes this through unwavering adherence to professional standards and associated laws and regulations. This includes withstanding all pressures, competitive and other, which could compromise our principles, standards and quality.

We have developed proven policies and procedures to provide reasonable assurance that every audit, tax and accounting engagement is completed in accordance with professional standards the public and our clients expect us to meet. This includes numerous stages of review before a finished product is issued.

As members of the AICPA, we are required to develop and maintain a quality control document that outlines significant areas of quality control as follows:

- Independence, integrity and objectivity
- Personnel management
- Acceptance and continuance of clients and engagements
- Engagement performance
- Monitoring

6.4 FIRM QUALIFICATIONS AND EXPERIENCE

Our quality control document and our adherence to its provisions are subject to an independent outside review required every three years. Given the size of our public sector practice, significant portions of our external quality control review are required to be directed to governmental engagements. Our most recent peer review report was completed in 2024 and earned a rating of pass, with no letter of comments — the highest level of confidence a firm can obtain regarding its system of quality control. **A copy of our 2024 peer review is included on page 28.**

Baker Tilly in turn performs external peer reviews for numerous CPA firms throughout the United States.

Additionally, we perform internal office inspections annually. This ensures we maintain our audit quality at exceptionally high standards. We also established a quality management committee dedicated to raising our standards, while complying with the official ones. This committee uses a formalized review process to address independence, inspection and client issues.

Because of the large volume of governmental work and numerous single audits we complete every year, our working papers and procedures often undergo review by regulatory agencies. Baker Tilly's auditing procedures and working papers fully comply with the applicable federal and state guidelines.

Leveraging our quality control processes

Baker Tilly has adopted a quality control system and other safeguards applicable to every audit engagement completed by the firm. These controls and safeguards provide a comprehensive system that serves to prevent or detect in a timely manner matters that, without corrective action, could result in substandard performance. As a result, our firm's quality control system meets the requirements of quality control standards adopted by the AICPA. The following describes quality control resources available to the City's engagement team.

Professional practice group

The City's engagement team will have access to our professional practice group for consultation on difficult or unusual transactions. This group is the hub for all firm accounting and assurance quality control and policy developments. Each sector practice includes a professional practice leader who serves as a local resource and a first-line contact for our audit professionals.

6.5 Engagement team staff experience

Describe the education, qualifications, and experience of key personnel, and their primary job duties if engaged. Provide experience of each person. Describe how the quality and consistency of staff will be assured over the term of the agreement.

Leading the City's financial auditing services and uncovering opportunities along the way

Meet the financial auditing services team we've assembled to achieve everything you envision. Selected intentionally for your goals and backed by our specialized resources, these individuals are collaborative and multidisciplinary. Their passion for the public sector will make them an unstoppable force on your behalf. You'll find their bios below and complete resumes in **Appendix A**.

THE TEAM TO ACHIEVE MADEIRA BEACH'S GOAL



Paul Frantz, CPA — Principal

Engagement role: Engagement principal

Paul is a principal with Baker Tilly's nationwide state and local government practice and specializes in financial and compliance audit services, along with general accounting and consulting services, serving local governments, school districts and public utilities.



Wendi Unger, CPA — Principal

Engagement role: Quality reviewer

Wendi has more than 30 years of experience in public accounting and specializes in auditing local government entities. Her depth of government auditing experience and perspective will bring you thoughtful collaboration and accurate, on-time final deliverables.



Nick Goeman, CPA — Senior manager

Engagement role: Subject matter specialist

Nick has 14 years of experience auditing local government agencies. He will coordinate project management between the City and Baker Tilly to deliver a seamless, collaborative audit. While gaining an in-depth understanding of your processes, Nick will guide Madeira Beach through complex or unusual events and answer your day-to-day questions.

Additional team members

In addition to the above key members of your team, senior and staff accountants will be assigned to assist in completing the audit. Staff assignments will be made after a mutually desirable timeline for the audit has been finalized.

AN INTEGRATED TEAM WORKING TOGETHER FOR SUCCESS

Each professional on your team was selected for a reason, but it's our collective brainpower and collaboration that will ultimately make a difference for the City of Madeira Beach.

6.5 ENGAGEMENT TEAM STAFF EXPERIENCE

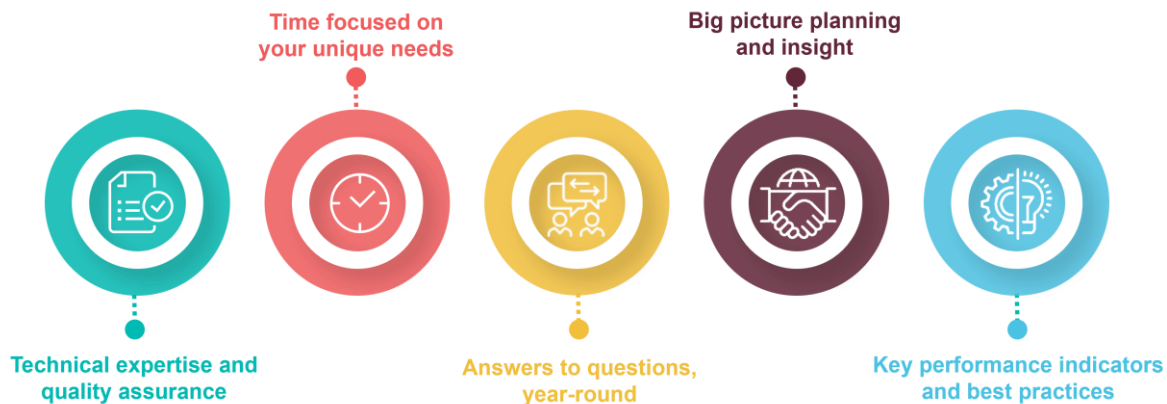
Building trust with our client-focused approach to staffing to demonstrate how important you are to our firm

The work we do matters to you, and it matters to us. Your Baker Tilly principals will reimagine your challenges and deliver value that exceeds your expectations to give you peace of mind. Experienced specialists chosen by your principals will contribute insights into your distinct challenges.

Your engagement leaders won't just see you off at the outset. They stay involved, keeping an open line of communication with you and the process running smoothly. As a team, we work together to bring the City of Madeira Beach:

Our leaders are committed to you

Unlike other firms of our size, we commit to significant leadership involvement on every engagement – up to 35% of total engagement hours.



OUR LEADERS WILL PRIORITIZE YOUR WORK

Our principals, directors and managers work hard to earn your trust every step of the way. By leaning into our work with the City of Madeira Beach, they intimately understand your organization to deliver a positive impact.

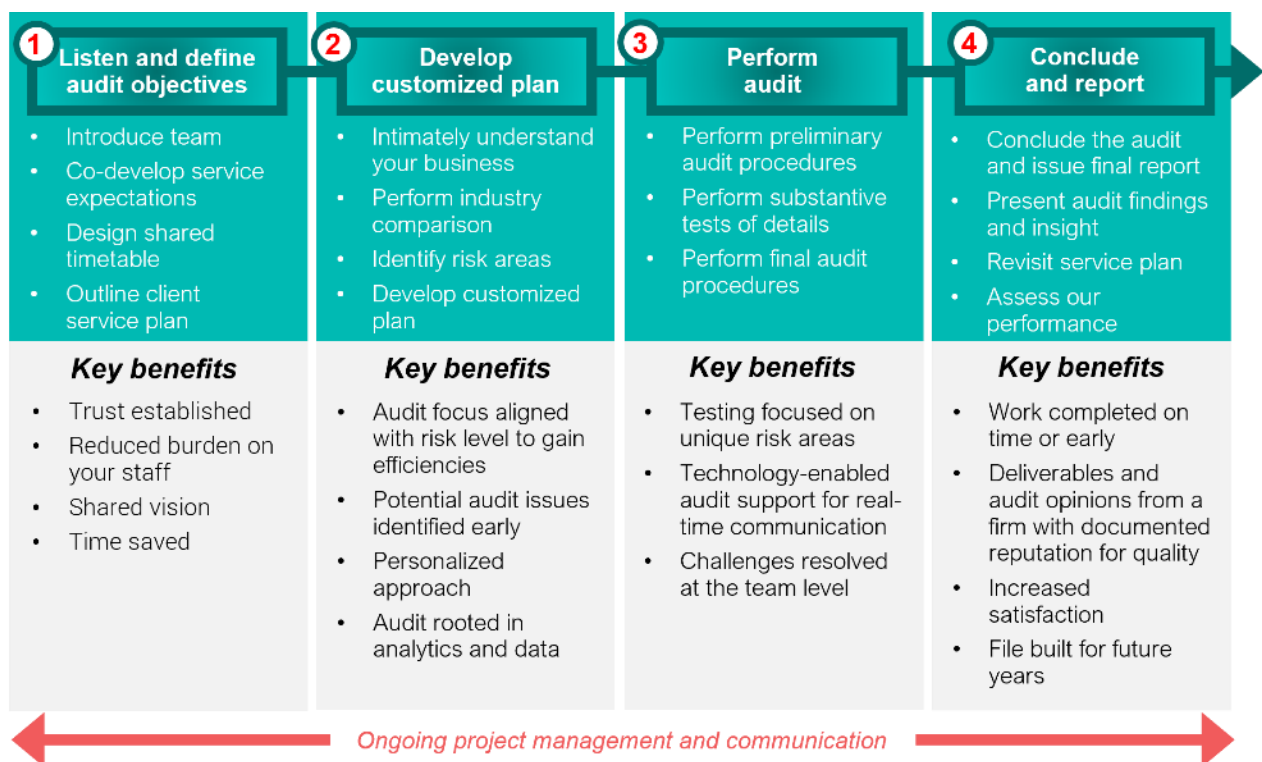
6.6 Methodology

Describe the approach to completing the tasks specified in the Scope of Work. Set forth a work plan, including an explanation of the audit methodology to be followed. Include reference to sources of information, for example, the City's adopted budget document, Board of Commissioners meeting minutes, predecessor auditor workpapers, and ERP system access. Include an implementation schedule with a final report delivery date and key project milestones and timelines for deliverables.

Listening to the City is how we begin your audit

From the initial discussion of your needs to the assessment of our finished work, the City's needs will shape our path. This is how we build lasting relationships and an audit process that meets the highest professional standards yet remains tailored to your needs.

Our audit is rooted in a foundation of communication and is executed in four phases. An overview of our approach is below, with more information provided on the following pages.



AN AUDIT APPROACH BASED ON YOU

Our high-touch audit service model gives the City an accessible, reliable and tailored approach.

6.6 METHODOLOGY

Breaking new ground with Global Focus US

In a world where audit experiences can be all over the map, we saw a need for audit software that could provide a reliable route to excellence — both in client experience and the audit product itself. So, we created one: Global Focus US, our proprietary audit methodology. It incorporates sector-specific forms, templates, processes and content.

Global Focus US means the City's financial statements are fairly stated, focus areas are aligned with your industry/sector and effective internal controls are in place.

Global Focus US brings you fairness and accuracy. It pairs the required standards with our industry/sector knowledge and auditing best practices and streamlines the delivery of your services — making them nimble, risk-focused and above all, collaborative.



Key features

- Efficient
- Risk-focused
- Industry-specialized
- Technology-enabled
- Scalable across geographies
- Communication-based

Let's go even further. Let's take Global Focus US and add some leading technology tools to strengthen communication, build connections between team members and eliminate errors through data visualization. Now we have an audit path that's accurate, efficient and delivers optimal results. We continue innovating with a methodology that evolves and adapts continuously as standards change, requirements shift and technology transforms. And with it, we'll keep exploring new routes, new territories and new solutions.

Tailoring an audit plan for your internal control structure

How does the City divide and rotate employees' assignments? How are accounting records kept now? Are there any areas of concern? For an audit tailored to your needs, it all matters. We'll explore and understand your control structure in three key steps:



TAILORING AN AUDIT APPROACH BASED ON YOUR INTERNAL CONTROLS

Building a solid knowledge of your internal controls helps us spot areas needing further review and walk-throughs during preliminary audit fieldwork.

6.6 METHODOLOGY

The three steps above set the course. Our in-depth understanding of your processes and internal controls empowers us to guide the City through even the most complex or unusual transactions. And it's just the beginning.

We can support you in major transaction cycles, bringing in key personnel to assess operations of controls for:

- Cash and collections
- Billings and receivables
- Work order asset management
- Payroll
- Expenditures and payables
- Other identified areas

Tailoring the segmentation of your engagement to Madeira Beach

The City will receive a customized audit based on our proven approach, which includes nine to 10 work segments. These segments, along with the anticipated audit procedures for each, are discussed below.

1. Engagement planning and administration

- Prepare client information forms, obtain signed engagement letters and complete independence procedures
- Review previous audit reports and internal control reports
- Prepare memorandum regarding overall City operations for permanent file records
- Complete staffing and scheduling summary
- Hold planning conference with engagement principal and in-charge auditors
- Hold planning and progress conferences with the City as needed
- Obtain all documents and information required for permanent file
- Read minutes of the City Council meetings
- Develop and approve audit programs
- Perform various testing of compliance with laws and regulations
- Accumulate points to be included in management letter and draft letter
- Review working papers for completeness
- Undergo principal-level working paper reviews
- Hold exit conference with key City personnel
- Present to the Audit Committee
- Present to the City Council

2. Risk assessment and internal controls

- Perform entity-wide risk assessment procedures
- Conduct fraud interviews
- Determine major transaction cycles
- Perform evaluations of internal controls over major transaction cycles
- Complete information technology risk assessment
- Test internal controls as applicable
- Determine reliance on internal controls and resulting substantive audit procedures

6.6 METHODOLOGY

3. Cash and investments

- Review ledger account entries and compare cash account balances
- Confirm year-end cash and investment balances with depositories
- Obtain bank reconciliations and substantiate reconciling items
- Substantiate cash cut-offs and interbank transfers
- Test investment transactions and interest earned
- Test market values of applicable investments
- Audit financial statement disclosures

4. Revenue

- Compare revenues to prior-year actual, current budget or other expectations
- Analyze accounts with significant variations
- Confirm or otherwise validate accounts receivable and taxes receivable
- Confirm and reconcile state aid
- Reconcile other revenues to claims and invoices filed
- Perform a search for unrecorded receivables
- Review functional classifications of revenues for government-wide financial statements
- Test capital contributions
- Analyze allowances for uncollectibles

5. Expenditures

- Compare expenditures to prior years, budgeted amounts or other expectations
- Analyze accounts with significant variations
- Review accounts payable listings, determine proper cut-offs and test for unrecorded liabilities
- Validate prepaid items
- Verify vested compensated absence liabilities
- Test insurance-related accruals or incurred but not reported claims (IBNRs)
- Determine the appropriateness of other liability accounts, including accrued payrolls and related withholdings, retainages and other liabilities
- Test pension information and disclosures
- Test other post-employment liabilities

6. Property

- Obtain capitalization policy for capital assets and infrastructure
- Obtain summary schedules of capital assets and infrastructure, including additions, retirements and accumulated depreciation
- Test capital assets and infrastructure additions and deletions
- Test capital assets and infrastructure depreciation/amortization calculations

7. Inventories

- Observe physical inventories, if material
- Test pricing, quantities and extensions of final inventories

6.6 METHODOLOGY

8. Financing/equity

- Verify bond and note balances owed
- Obtain information on new issues, if any
- Trace transactions to the general ledger
- Re-compute interest expense
- Determine the nature and appropriateness of net position and fund balance categories

9. Financial reporting

- Ascertain that all items of audit significance contained in the minutes have been considered and cross-referenced to the work papers
- Obtain a working trial balance
- Propose adjusting entries and obtain adjusted trial balance
- Draft the financial statements
- Perform subsequent events review to the date of completion of fieldwork
- Obtain management and attorney representation letters
- Finalize required reports

10. Single audit (if applicable)

- Obtain a schedule of federal awards and review for accuracy and completeness
- Obtain a summary schedule of prior audit findings
- Determine major federal or state grant programs
- Review compliance requirements for major federal or state grants
- Test the City's internal controls over compliance requirements that could have a direct and material effect on major programs
- Test compliance with laws and regulations governing the City's major federal or state grants
- Draft required single audit reports
- Draft schedule of findings and questioned costs
- Obtain responses to findings and corrective action plan from the City, if needed
- Assist Madeira Beach with completion and submission of the Data Collection Form after the City's review

Determining laws and regulations subject to audit test work

If the City is required to have a single audit, the audit scope regarding compliance with laws and regulations will be substantially broader than a standard audit conducted according to Generally Accepted Auditing Standards (GAAS).

To satisfy the single audit and GAAS requirements, Baker Tilly has developed a proprietary audit approach.

6.6 METHODOLOGY

Sharing our compliance testing approach

OMB Uniform Guidance requires that we test for compliance with laws and regulations that could have a material effect on the allowability of program expenditures. Therefore, we will test financial transactions as well as specific program requirements.

- **Significant personnel costs:** After determining which federal and state programs are major, we will develop the approach to test a specific program. We know certain programs incur administrative costs, consisting primarily of salaries, wages and fringe benefits. We will randomly select a representative sample of payroll costs to test for these programs. Our sample will be derived from the personnel assigned to that particular program.
- **Costs from outside sources:** Other programs, however, do not have substantial personnel costs. Those programs involve purchasing goods or services from outside sources, including vendors and not-for-profit agencies. Our approach to these types of programs would be to select a representative sample of charges to the program from the City's transaction history reports.
- **Combined procedures:** For programs that involve both significant personnel costs and costs from outside sources, our approach combines the procedures identified above.

Because we also test for compliance with administrative laws and regulations, we will test representative samples from each major program. Most of our testing will involve the eligibility of persons assisted by that program. We will select case files to review from the City's records of clients served during the period.

The OMB's Compliance Supplement identifies 12 significant audit areas that may apply to each federal award, subject to the six-requirement mandate. We will develop our own work programs tailored for Madeira Beach.

Conducting the audit according to GAAS requirements

Our dedicated team is immersed in the public sector and brings substantial knowledge of laws and regulations dealing with government accounting, budgeting, financing and reporting to the City's engagement. Based on this knowledge, we have developed our own audit work program which we will use in your audit. This work program covers such areas as:

- Authorization of depositories and types of allowable investments
- Arbitrage compliance and rebate requirements
- Budgeting procedures and reporting requirements
- Restrictions on expenditures and matching requirements
- Taxing and debt limits

In addition, we will obtain information from the City's management on other significant laws and regulations that could materially affect the basic financial statements in the event of noncompliance.

Conducting the audit according to single audit requirements and Government Accountability Office (GAO) standards

These standards require that we perform additional tests to provide reasonable assurance that federal and state award programs comply with laws and regulations governing those programs. We will test all major federal and state programs, as well as non-major program transactions selected for other audit purposes.

6.6 METHODOLOGY

We will use the following documents as guidance in determining the laws and regulations applicable to Madeira Beach's federal and state award programs:

- Single Audit Act Amendments of 1996
- GAO Government Auditing Standards
- OMB Compliance Supplement
- OMB Uniform Guidance for Federal Awards
- Code of Federal Regulations
- Assistance Listings (formerly Catalog of Federal Domestic Assistance)

For any major federal program not listed in the Compliance Supplement, we will determine the significant compliance requirements by reading the applicable statutes, grant agreements and policy manuals. We will also contact federal and state agencies for technical assistance if necessary.

Drawing audit samples for purposes of tests of compliance

Our testing of compliance and internal controls over compliance will follow the requirements of the AICPA sampling guidance. Each major program tested during the single audit will have samples pulled for each applicable compliance requirement. The sample sizes will depend on the number of transactions in the population.

Determining sample sizes and performing statistical sampling

We may use audit sampling throughout the phases of the City's audit because this allows us to perform an audit that is more cost-beneficial to you. We have identified the following audit sampling tests that may be used on Madeira Beach's audit:

- Substantive tests of details of balance sheet accounts
- Tests of controls
- Tests of compliance with laws and regulations

After reviewing and evaluating the City's internal controls, we will decide on the internal control procedures we intend to test. We will set the expected error rate, audit risk and tolerable error rate parameters to determine the sample size we will generate. We may perform these procedures in the following areas:

- Cash receipts
- Cash disbursements
- Payroll
- Journal entries

We also plan to use audit sampling to perform substantive tests of certain balance sheet accounts, including accounts receivable and recorded vouchers payable. Our firm has customized statistical sampling tools that are in full compliance with all professional standards.

6.6 METHODOLOGY

We expect to use the following sample ranges. However, these may increase or decrease based on the results of our understanding of the City's internal controls:

TESTS OF CONTROLS	SAMPLE RANGES
Cash disbursements/expenditures	20-80 documents
Payroll	20-80 documents

Co-developing a timeline to meet the City's deadlines

Your time is valuable, and one significant way we will support your goals is by delivering your services on time or ahead of schedule.

Below is an overview of our customized approach to successfully provide audit services to the City. Our team will collaborate with you to co-develop an agreed-upon service timeline that meets your timing requirements. We are flexible with our fieldwork schedules and can adjust to fit the City's needs.

WORK TASK	SEP	NOV	DEC	JAN	FEB	MAR
Preliminary financial audit fieldwork						
Preliminary single audit fieldwork						
Detailed audit plan, schedule and prepared-by-client list						
Financial audit fieldwork						
Single audit fieldwork						
Draft reports delivered						
Opinion on financial statements, and report on internal controls						
Single audit reports delivered						
Ongoing project management and communication						

6.7 Price proposal

Complete the one-page summary price proposal to be included as Attachment 1: Professional Auditing Services Price Proposal (20 Points). Points will be awarded based on the costs of services as compared to the other qualifying proposals received. The lowest priced qualifying proposal (5-year grand total) shall be awarded 20 points. The remaining proposals will be awarded a percentage of the 20 points, using the following formula:

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

The firm fixed fee proposals should be listed separately for 1) City Audit Services; 2) State and/or Federal Single Audit; 3) Financial Statement Preparation Services.

Attachment#1

CITY OF MADEIRA BEACH RFP 25-10 PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL

Company: Baker Tilly US, LLP

Address: 790 N Water St, Suite 2000

City & State: Milwaukee, WI Zip Code: 53202

Telephone: +1 (414) 777 5506 Principal Contact Email: paul.frantz@bakertilly.com

Date of Proposal: August 1, 2025

FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$ 46,500

II. State and/or Federal Single Audit (Per Program/Project): \$ 7,500

III. Financial Statement Preparation Services (ACFR): \$ 12,500

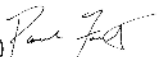
IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.	\$48,500	\$50,600	\$52,700	\$54,850
Item II.	\$7,500	\$7,750	\$7,750	\$8,000
Item III.	\$12,800	\$13,150	\$13,550	\$14,000

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

Name & Title of Authorized Representative: (Printed) Paul Frantz, Principal

(Signature)



6.7 PRICE PROPOSAL

When you invest in us, we invest in you

To help us forge this path together, we'll invest 50 hours (approximately \$20,000) in the startup phase, dedicating resources to deeply understand City of Madeira Beach — your goals, your culture, your challenges. This work is on us because we don't succeed unless you do.

Waiving transition fees

We will waive all fees associated with your transition process as a sign of our commitment to build a lasting relationship with you.

No unnecessary charges

You won't see add-on charges for routine calls, emails or quick consultations. They're included in our fees because we're here to earn your trust. If your need is out of scope, we'll never perform additional work unless you give us the go-ahead. Our final billing will always be based on the value we deliver to you.

Key assumptions

We based our fee estimate on your needs. If any of the assumptions below change, we'll share any new requirements, budgetary considerations and options.

- Adequate support, preparedness, cooperation and feedback from management
- Fees based on current standards
- No major changes in scope or organizational structure, including mergers or expansions
- Organized books and records that will not require any material audit adjustments.

All requested "get ready" workpapers and documentation requests are available at an agreed-upon time

Standard hourly rates

Any additional attest or nonattest services not detailed in Attachment 1 and/or any adjustments necessary in key assumptions above will be based on our standard rates shown below. Before we send a final invoice, we confirm that you've received the value you deserve.

HOURLY RATES BY STAFF LEVEL	
STAFF LEVEL	HOURLY RATES
Principal	\$600
Senior manager	\$400
Manager	\$325
Senior associate	\$250
Staff	\$200
Support	\$150

6.7 PRICE PROPOSAL

Affirming our commitment to the City of Madeira Beach

Our team will always look for a better way to help you stay ahead of every curve on our journey together.

 <p>A team that knows your landscape</p> <p>Your team has worked with similar clients and will hit the ground running</p>	 <p>Eyes on the horizon</p> <p>We will share proactive ideas, industry insights and educational opportunities</p>	 <p>Commitment to cost control</p> <p>We won't send surprise bills or add unnecessary charges</p>	 <p>Staff continuity</p> <p>Our commitment to our people ensures you'll have a consistent team with consistent knowledge of your needs</p>	 <p>Ahead of the curve</p> <p>Our innovative technology keeps you at the forefront of communication, efficiency and compliance</p>
 <p>Resources around the globe</p> <p>You'll have access to specialists across the nation and around the world</p>	 <p>Wide-open communication</p> <p>Expect frequent check-ins and prompt responses to your questions</p>	 <p>Solutions scaled for you</p> <p>Our service plans are flexible and collaborative, crafted for your unique needs</p>	 <p>Principal support</p> <p>You'll always work with experienced team members who bring big-picture perspectives</p>	 <p>Unlimited potential</p> <p>Our services grow with your needs and evolve as you do</p>

ABOVE ALL, OFFERING INFINITE POTENTIAL

Going above and beyond to exceed the City's expectations is important to us.

We understand that budget considerations are crucial. While our pricing is fair based on estimated hours, we're flexible. Let's have an open conversation about the scope to find a solution, as we have done with other clients.

Our dedication to the City of Madeira Beach starts now. If you need more information, call us any time. We'll gladly schedule time for your questions, your feedback and to help make your decision-making process easy.

Attachments

List of Attachments for all proposals:

- Attachment 1: Professional Auditing Services Price Proposal
- Attachment 2: Confirmation of Receipt of Addenda
- Attachment 3: Affirmative statement of independence and no conflict of interest
- Attachment 4: Proof of Firm registration with Florida DPBR
- Attachment 5: Copies of CPA licenses for all key professional staff
- Attachment 6: Copy of most recent Peer Review of Quality Control

Attachment 1

The price proposal attachment has been provided on page 21.

Please note in addition to Attachment 1, Baker Tilly charges a technology fee on top of our standard fees to cover the additional costs associated with maintaining the technology infrastructure needed to deliver our services. The technology fee includes expenses for specialized software and tools, cybersecurity measures, data storage and backup, IT support and automation tools. This fee ensures our firm can provide a high level of service, security and operational efficiency.

Lastly, we anticipate part of our audit services to be performed onsite to ensure an efficient process while we navigate and build a solid foundational relationship. As out-of-pocket costs are incurred, we will pass them along on our monthly bills for reimbursement. However, we do plan to complete as much as possible remotely and will work with the management team at the City to establish the right mix of onsite needs to ensure these costs are limited in nature.

Copies of CPA licenses can be obtained [here](#).

ATTACHMENTS

City of Madeira Beach
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Attachment#2

**CITY OF MADEIRA BEACH RFP 25-10
ACKNOWLEDGEMENT OF ADDENDA**

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

Addendum No. 1	Dated July 15, 2025
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

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

Name of Business: Baker Tilly US, LLP

By: 
(Signature)

Name & Title Paul Frantz, Principal

ATTACHMENTS

City of Madeira Beach
RFP# 25-10
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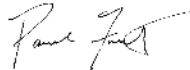
Attachment#3

**CITY OF MADEIRA BEACH RFP 25-10
AFFIRMATIVE STATEMENT OF INDEPENDENCE
AND NO CONFLICT OF INTEREST**

The Baker Tilly US, LLP is independent of the City of Madeira Beach as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the Baker Tilly US, LLP and the City or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the City.

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

[Signature]



Paul Frantz, Principal

Name & Title of Authorized Representative (Printed)

August 1, 2025

Date

ATTACHMENTS


City of Madeira Beach
RFP# 25-10
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Attachment #4

CITY OF MADEIRA BEACH RFP 25-10
PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR

LLP250000099

2025 LIMITED LIABILITY PARTNERSHIP ANNUAL REPORT
FEE IS \$25.00! REPORT DUE BY MAY 1, 2025

SECRETARY OF STATE  FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

REGISTRATION # LLP070003454

1. Name and Mailing Address

BAKER TILLY US, LLP

PO BOX 7398
MADISON, WI 53707-7398

If above mailing address is incorrect in any way, file through incorrect information and enter correction in Block 2.

LLP #

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt., etc.

City State Zip Code

3. Principal Place of Business Address

205 N MICHIGAN AVE
CHICAGO, IL 60601

4. New Principal Office Address, if Applicable:

Suite, Apt., etc.

City State Zip Code

5. Federal Employee Identification Number

30-1413443

☐ Applied For
☐ Not Applicable

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

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.

SIGNATURE: *Shauna Godbolt* 01/23/2025

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: *Jerre Shawver, Chief Executive Officer* 01/13/2025 703-923-8672

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER. Date Daytime Phone #

E-mail Address: jerre.shawver@bakertilly.com

(To be used for future annual report notifications)

ATTACHMENTS

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Attachment #6

**CITY OF MADEIRA BEACH RFP 25-10
PEER REVIEW OF QUALITY CONTROL**

Report on the Firm's System of Quality Control

November 14, 2024

To the Partners of Baker Tilly US, LLP
and the National Peer Review Committee



We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the Firm) applicable to engagements not subject to Public Company Accounting Oversight Board (PCAOB) permanent inspection in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the Firm's system of quality control 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, and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2024, 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*. Baker Tilly US, LLP has received a peer review rating of *pass*.

Eide Bailly LLP

Eide Bailly LLP
Minneapolis, Minnesota

Appendix A: Resumes

PRINCIPAL

Paul Frantz, CPA

Paul Frantz is a principal in Baker Tilly's state and local government group in Milwaukee.



Baker Tilly US, LLP

790 N Water St
Suite 2000
Milwaukee, WI 53202
United States

T: +1 (414) 777 5506
paul.frantz@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
Carroll University
(Waukesha, Wisconsin)

He specializes in financial and compliance audit services, along with general accounting and consulting services, serving local governments, school districts, utilities and higher education institution clients across the nation.

Specific experience

- Principal-in-charge of financial and compliance audits
- Assists clients with financial statement preparation, including Annual Comprehensive Financial Report
- Assists clients with various bookkeeping services, implementation of new standards, and completion and/or review of regulatory reports for municipalities
- Assists communities with developing formal budget procedures, preparing annual budgets and designing/implementing financial systems
- Works with tax incremental financing (TIF) districts providing various services
- Reviews and provides guidance for Annual Comprehensive Financial Report for receipt of the Certificate of Excellence in Financial Reporting award
- Quality reviewer for government financial and single audit engagements
- Presents financial and audit reports to local government and higher education boards and committees

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Governmental Finance Officers Association (GFOA)
- GFOA special reviewer
- Wisconsin Government Finance Officers Association
- Wisconsin Institute of CPAs (WICPA)
- WICPA Educational Foundation, president
- WICPA School District Audit Conference Planning Committee

PRINCIPAL

Wendi M. Unger, CPA

Wendi Unger is a principal with Baker Tilly's state and local government practice.



Baker Tilly US, LLP

790 N Water St
Suite 2000
Milwaukee, WI 53202
United States

T: +1 (414) 777 5423
wendi.unger@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
Marquette University
(Milwaukee, Wisconsin)

Wendi has been in the accounting industry since 1990. She specializes in providing accounting, financial auditing and consulting to municipalities, utilities, school districts and higher education institutions.

Specific experience

- Manages and performs financial audits of cities, towns, villages and water, electric and sewer utilities as well as educational institutions
- Provides a variety of accounting and budgeting assistance to municipalities and school districts
- Manages and prepares single audits in accordance with Uniform Guidance and the Wisconsin State Single Audit Guidelines
- Prepares and presents financial reports along with highlights and graphs
- Helps governmental units interpret and implement Governmental Accounting Standards
- Prepares annual regulatory reports for municipalities and educational institutions

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA) Finance Committee, member and School District Audit Conference Planning Committee, chair
- Governmental Finance Officers Association (GFOA)
- Municipal Treasurers of Wisconsin
- Public Policy Forum Trustee and Finance Committee member
- Wisconsin Government Finance Officers Association (WGFOA)
- Wisconsin Municipal Clerks Association (WMCA)

Continuing professional education

- Numerous GASB training sessions
- School District and Single Audit Review Sessions (federal and state)
- HUD Auditors and Financial Managers Update
- WGFOA and GFOA annual updates
- Accounting and auditing updates (Baker Tilly)

Awards and recognition

- Forbes Best-In-State Top CPAs: 2025 Honoree

SENIOR MANAGER

Nick Goeman, CPA

Nick Goeman, an audit senior manager in the public sector practice, has been with Baker Tilly since 2011.



Baker Tilly US, LLP

3410 Oakwood Mall Drive
Suite 200
Eau Claire, WI 54701
United States

T: +1 (612) 876 4868
nick.goeman@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in
accounting and operations
management
University of Wisconsin – Eau
Claire

Nick specializes in managing financial statement and compliance audits for various governmental agencies. In addition, he manages financial statement and compliance audits for not-for-profit organizations including colleges and universities.

Specific experience

- Manages financial audits of counties, municipalities, utilities, school districts, public housing agencies and not-for-profit organizations
- Manages compliance audits in accordance with Uniform Guidance for colleges and universities, counties, municipalities, school districts and public housing agencies
- Prepares regulatory reports for public sector entities
- Provides agreed-upon procedures required by regulatory agencies
- Assists clients with implementing new accounting standards
- Provides accounting assistance
- Performs industry specific engagements in compliance with Department of Revenue, Department of Public Instruction and Public Service Commission requirements
- Reviews Annual Comprehensive Financial Reports which have been awarded a Certificate of Achievement for Excellence in Financial Reporting

Industry involvement

- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association

Community involvement

- Young Professionals of the Chippewa Valley – member of the governing board, 2015-2019
- Chippewa Humane Association – member of the board of directors, 2018-Present



**We're of Service to
Those Serving Others.**

PROPOSAL TO PROVIDE
FINANCIAL AUDITING SERVICES TO
THE CITY OF MADEIRA BEACH



121 Executive Circle
Daytona Beach, FL 32114
386.257.4100
www.jmco.com

1. Cover Page

Item 7A.

Proposal to Provide Financial Auditing Services to

The City of Madeira Beach

**For the fiscal years ending September 30, 2025, 2026, and 2027,
with the option to renew for up to two additional one-year terms**

RFP #25-10

Legal Name

James Moore & Co., P.L.

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

Phone: 386.257.4100

Fax: 386.252.0209

www.jmco.com

Contacts

Zach Chalifour, CPA

Engagement Lead Partner

Zach.Chalifour@jmco.com

Brendan McKittrick, CPA, CISA

Engagement Director

Brendan.McKittrick@jmco.com

August 1, 2025



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AT YOUR SERVICE.
ALWAYS.

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3. Transmittal Letter

Item 7A.

August 1, 2025

City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708



To Members of the Selection Committee:

We are pleased to present our proposal to provide auditing services for the City of Madeira Beach (City). Continuing our working relationship with the City is something we are looking forward to and we hope you are as well.

This proposal presents what makes James Moore the best firm to perform your audit, highlighted by:

- » A demonstrated commitment to provide the City with the highest quality of service, with an existing knowledge of the City from our past working relationship that enables us to leverage institutional knowledge to maximize audit quality while saving the City the cost and time of auditor transition.
- » Substantial experience working with the City's Aclarian ERP system, to help minimize the burden on staff and ensure the most streamlined audit process possible.
- » An extensive Pinellas County presence – both in terms of client base and “remote” team members in the bay area – despite the lack of a physical office space.
- » A commitment to remaining an independent firm with decision-making being done by the team you work with, rather than the “national” office or any outside investors. Our firm is committed to remaining independent in lieu of any upward mergers or acceptance of private equity investment funds that may adversely impact audit quality due to an over-emphasis on profitability.

Understanding of the Work to be Done and Commitment to Perform

We understand the City wishes to engage a Florida-licensed CPA firm to perform annual financial and compliance audits for fiscal years 2025 through 2027, with optional extensions for two additional years. The audits must comply with U.S. Generally Accepted Auditing Standards, Government Auditing Standards, and applicable Florida statutes and regulations. The selected auditor will assess the fairness of the City's financial statements, conduct single audit procedures when necessary, and support the preparation of the Annual Comprehensive Financial Report. Coordination with the City's Finance team and access to the Aclarian ERP system for documentation and fieldwork requests are required. The auditor also must present findings to the City's Board of Commissioners.

James Moore commits to completing the engagement as specified and within the timeframe required in the RFP.

Why Choose James Moore?

Your Trusted Partner in Government Auditing

At James Moore, we value the long-standing relationship we've built with you and your team. Our continued work together reflects not only our shared commitment to excellence but also the depth of our experience in government auditing—particularly with Florida municipalities like yours. Having served over 100 local governments across the state—including Madeira Beach, we understand the unique financial and regulatory environment you operate in and are proud to bring that insight to every engagement.

3. Transmittal Letter

Item 7A.

Our dedicated Government Services Team continues to be a cornerstone of the service we provide. With years of hands-on experience and active involvement in key industry associations, our professionals are deeply attuned to the nuances of government audits. As our relationship grows, so too does our understanding of your specific goals, challenges, and expectations—allowing us to provide tailored guidance that evolves with your needs.

Ongoing Excellence, Consistent Compliance

Staying ahead of ever-changing governmental standards is critical—and it's a responsibility we take seriously. Our team undergoes continuous training to remain on top of GASB updates, federal and state single audit requirements, and emerging best practices. We don't just deliver compliant audits; we bring you timely insights that support sound decision-making and long-term financial health.

As your trusted advisors, we proactively interpret regulatory changes and work with you to implement them efficiently. Our goal is to make compliance seamless while helping you maintain transparency and public trust.

Continued Commitment to the City

We understand your leadership team expects directness, clarity, and no surprises. That's why we emphasize open communication throughout the year—not just during the audit. As always, we invite your board members to connect with our engagement team to ask questions or discuss any concerns they may have. This approach helps ensure everyone is informed, aligned, and confident in the process.

You can count on us to stay in touch regularly, sharing relevant updates and being available whenever you need us. Whether it's a technical question or a quick clarification, we're just a phone call or email away—ready to assist in any way we can.

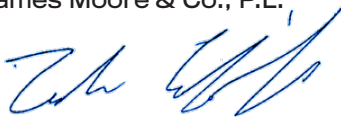
Additionally, we remain committed to supporting your team's professional growth through complimentary CPE opportunities. Throughout the year, you'll continue to have access to our webinars and in-person trainings, helping you stay sharp, informed, and well-prepared for the evolving demands of public service.

Firm and Irrevocable Offer

The following proposal represents a firm and irrevocable offer for 90 days from the date of the proposal.

At James Moore, we don't just provide a service—we build lasting partnerships. Thank you for continuing to trust us as your auditing partner. We look forward to what we'll accomplish together next.

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



Zach Chalifour, CPA
Partner

As a partner with the firm, I am authorized to bind James Moore & Co. to the following proposal.

4. Firm Qualifications and Experience

Item 7A.

About James Moore

Every day you go above and beyond. So do we.

We Are Moore

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

Satisfaction Guaranteed

(Yours, not ours.)

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



OFFICES

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

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



JAMES MOORE & CO.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For over 60 years we have provided accounting, auditing, and consulting services to help our clients achieve their goals (and by and large, we've succeeded!)



OUR PEOPLE

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



SERVICES

- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Outsourced Accounting Services
- » Tax Planning and Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management

4. Firm Qualifications and Experience

Item 7A.

Offices and Staffing

**5 STATEWIDE
LOCATIONS
& GROWING**

James Moore & Co., P.L.

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	59	15	3	30	2	9
Accounting Staff	89	22	7	35	8	17
Accounting & Controllership Staff	51	4	-	28	1	18
Technology Services Staff	27	3	1	20	2	1
Administrative Staff	53	9	5	26	5	8
Total	299	58	17	150	19	55
Government Audit Staff	66	13	4	33	4	12
CPAs	71	20	1	34	1	15

4. Firm Qualifications and Experience

Item 7A.

Firm Affiliations and Awards

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

Statewide Affiliation

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



National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



Governmental Organizations

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



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

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

- » Named by *Forbes Magazine* as one of **America's Top Recommended Tax & Accounting Firms** since 2020.
- » *Accounting Today* named James Moore the #1 **Best Firm for Women** in 2020 and a **Best Accounting Firm to Work For** multiple times since 2015.
- » Recognized as a **Best Firm for Women** and a **Best Firm for Equity Leadership** by the Accounting MOVE Project.
- » *Florida Trend* has ranked James Moore as one of the **Top 25 Accounting Firms in Florida** since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a **Best of the Best Firm**, a **Top 200 Firm** since 2010 (14 years running!), and a **Fastest Growing Firm** multiple times since 2019.



4. Firm Qualifications and Experience

Item 7A.

AGN International

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

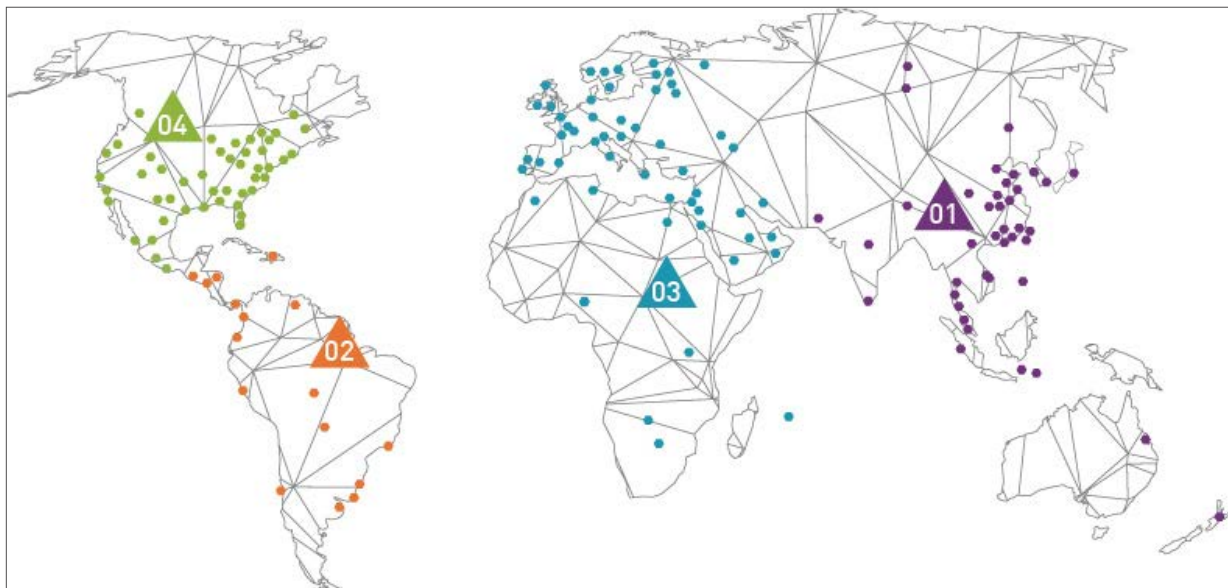
**With James Moore + AGN International
you get personal service with big firm backup.**

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

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

AGN International has approximately 200 member firms in over 80 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.

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



4. Firm Qualifications and Experience

Item 7A.

Commitment to Client Service

Technical Expertise and Personal Service

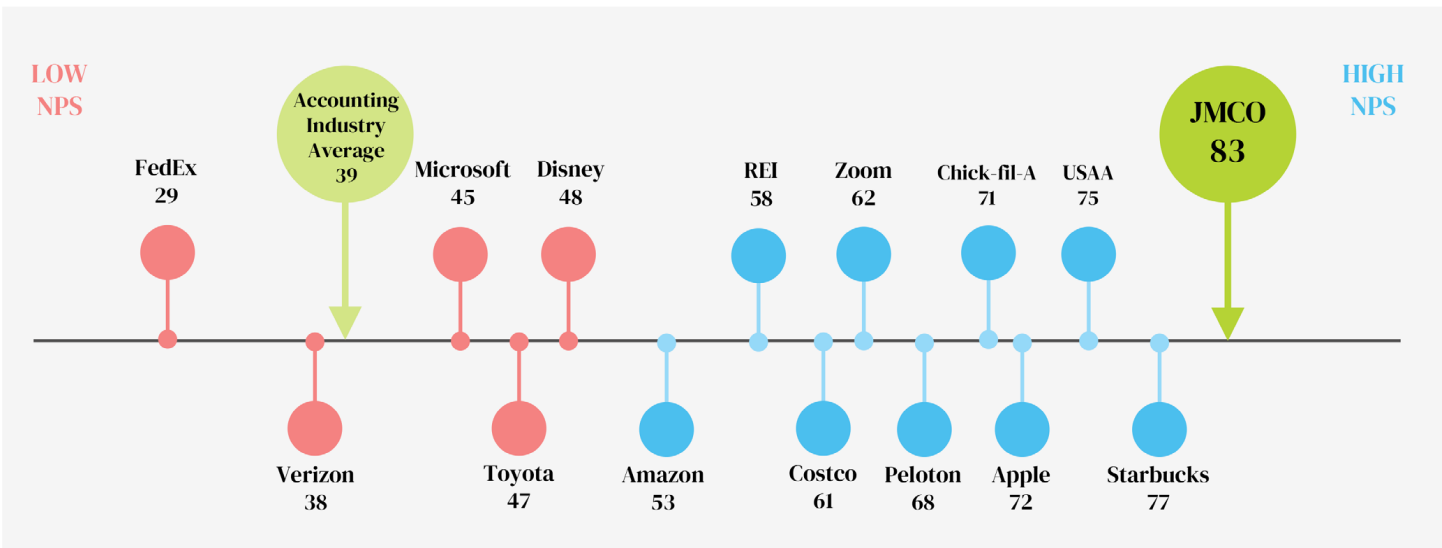
The Best of Both Worlds

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

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...

a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues.

This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks

4. Firm Qualifications and Experience

Item 7A.

Government Services Team



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

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

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

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

4. Firm Qualifications and Experience

Item 7A.

Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
MUNICIPALITIES				
Astatula: Zane Teeters, Mayor 352.742.1100 zteeters@astatula.org	◆			
Belleair: Nanette Freeman, Interim HR and Finance Director 727.588.3769 nfreeman@townofbelleair.net	◆			◆
Bristol: Robin Hatcher, City Clerk 850.643.2261 rmh.cityofbristol@fairpoint.net	◆			◆
Bunnell: Kristi Moss, Finance Director 386.437.7500 kmoss@bunnellcity.us	◆	◆		◆
Cape Canaveral: John DeLeo, Admin. & Fin. Svcs. Dir. 321.868.1220 J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆
Carrabelle: Courtney Dempsey, City Administrator 904.697.3618 citycbel@gtcom.net	◆	◆		◆
Chattahoochee: Miranda Wilson, City Clerk 850.663.4046	◆			◆
Chiefland: Laura Cain, City Manager/Clerk 352.493.6711 laura@chieflandfla.com	◆			◆
Crescent City: Charles Rudd, City Manager 386.698.2525 citymanager@crescentcity-fl.com	◆			◆
Cross City: John Driggers, City Manager 352.498.3079 citymanager@townofcrosscity.com	◆			◆
Daytona Beach Shores: Kurt Swartzlander, City Mgr. 386.763.5329 kswartzlander@cityofdbcs.org	◆	◆	◆	◆
DeBary: Liz Bauer, Finance Director 386.601.0227 lbauer@debary.org	◆	◆	◆	
DeLand: Dan Stauffer, Finance Director 386.626.7077 staufferd@deland.org	◆	◆	◆	◆
Edgewater: Bridgette Vaissiere, Finance Director 386.424.2400 bvaissiere@cityofedgewater.org	◆	◆	◆	◆
Flagler Beach: Hollie Harlan, Finance Director 386.517.2000 Hharlan@CityofFlaglerBeach.com	◆	◆		◆
Greenville: Kim Reams, Town Clerk 850.948.2251 kreams@mygreenvillefl.com	◆	◆		◆
Hampton: Mary Lou Hildreth, City Clerk 352.235.0519 coh1@outlook.com	◆			◆
High Springs: Diane Wilson, Finance Director 386.454.1416 dwilson@highsprings.gov	◆	◆		◆
Holly Hill: Joe Forte, City Manager 386.248.9425 jforte@hollyhill.org	◆	◆	◆	◆
Indian Shores: Amy Lockhart, CPA, Dir. of Finance 727.595.4020 alockhart@myindianshores.com	◆			
Interlachen: Joni Payne, Town Clerk 386.684.3811 jpayne@interlachen-fl.gov	◆	◆		◆
Lake City: Angela Moore, Finance Director 386.719.5844 TaylorA@lcfla.com	◆	◆		◆
Lynn Haven: Vickie Gainer, City Manager 850.248.0612 vgainer@cityoflynnhaven.com	◆	◆		◆
Madeira Beach: Andrew Laflin, Director of Finance 727.391.9951 x 230 alaflin@madeirabeachfl.gov	◆		◆	
Malabar: Lisa Morrell, Town Manager 321.727.7764 LMorrell@townofmalabar.org	◆			
Melbourne Beach: Elizabeth Marasco, Town Mgr. 321.724.5860 townmanager@melbournebeachfl.org	◆			
Mexico Beach: Chris Hubbard, City Administrator 850.648.5700 x 3 c.hubbard@mexicobeachgov.com	◆	◆		◆
Monticello: Seth Lawless, City Manager 850.342-0293 seth.lawless@mymonticello.net	◆	◆		◆
Ormond Beach: Kelly McGuire, Finance Director 386.676.3212 kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
Palm Coast: Helena Alves, Finance Director 386.986.4745 HAlves@palmcoastgov.com	◆	◆	◆	◆
Pomona Park: Andrea Almeida, Town Clerk 386.649.4902 townclerk@pomonapark.com	◆			
Port Orange: Linda Truitt, Assistant Finance Director 386.506.5743 ltruitt@port-orange.org	◆	◆	◆	◆
Sopchoppy: Ashley Schilling, City Clerk 850.962.4611 ashley.schilling@sopchoppy.org	◆	◆		
South Daytona: Jason Oliva, Finance Director 386.322.3065 joliva@southdaytona.org	◆	◆	◆	◆
St. Augustine Beach: Patty Douylliez, Finance Director 904.471.2122 x 103 pdouylliez@cityofsab.org	◆	◆		
St. Marks: Zoe Mansfield, City Manager 850.925.6224 cityofst.marks@comast.net	◆	◆		◆
St. Pete Beach: Sheila Dalton, Assistant Finance Director 727.363.9252 sdalton@stpetebeach.org	◆	◆	◆	◆
Titusville: Teri Butler, Finance Director 321.567.3712 teri.butler@titusville.com	◆	◆	◆	◆
Welaka: Meghan Allmon, Town Clerk 386.467.9800 townclerk@welaka-fl.gov	◆			◆
Yankeetown: William Ary, Town Manager 352.447.2511 admin@yankeetownfl.org	◆			

4. Firm Qualifications and Experience

Item 7A.

Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
Outsourced CFO Services				
Frostproof: Nicole McDowell, City Manager/Clerk 863.635.7854 nmcdowell@cityoffrostproof.com				
Jennings: Jennifer Hightower, City Manager 386.938.4131 jhightower@jennings-fl.com				
Lake Helen: Jim Gleason, City Administrator 386.228.2308 jgleason@lakehelen.org				
COUNTIES				
Baker: Stacie Harvey, Clerk of Court and Comptroller 904.259.3613 stacie.harvey@bakercountyfl.org	◆	◆		
Bradford: Dana LaFollette, Finance Director 904.966.6280 dana_lafollette@bradfordcountyfl.gov	◆	◆		
Clay: Tara S. Green, Clerk of Court and Comptroller 904.284.6302 greent@clayclerk.com	◆	◆	◆	
Gilchrist: Todd Newton, Clerk of Court 352.463.3170 tnewton@gilchrist.fl.us	◆	◆		
Glades: Tami Simmons, Clerk of Court and Comptroller 863.946.6002 tsimmons@gladesclerk.com	◆	◆		
Levy: Matt Brooks, Clerk of Court and Comptroller 352.486.5166 levyclerk@levyclerk.com	◆	◆		◆
Liberty: Jace Ford, Clerk of Court and Comptroller 850.643.2215 jford@libertyclerk.com	◆	◆		
Putnam: Matt Reynolds, Clerk of Court and Comptroller 386.326.7601 matt.reynolds@putnam-fl.gov	◆	◆		◆
St. Lucie: Michelle Miller, Clerk of Court and Comptroller 772.462.1723 millerm@stlucieclerk.gov	◆	◆	◆	◆
Union: Kellie Rhoades, Clerk of Court 386.496.0027 rhoadesk@unionclerk.com	◆	◆	◆	
Volusia: Lynne Urice, Accounting Director 386.736.5933 x 12478 Lynne Urice lurice@volusia.org	◆	◆	◆	◆
Wakulla: Greg James, Clerk of Court 850.926.0905 gjames@wakullaclerk.com	◆	◆		◆
SPECIAL DISTRICTS				
Alligator Point Water Resources District: Tom Vander Plaats 850.349.2274	◆			◆
Big Bend Water Authority: Mark Reblin 352.498.3576 mreblin@msn.com	◆			◆
Capital Region Transportation Planning Agency: Greg Slay 850.891.8630 greg.slay@crtpa.org	◆	◆		
Cedar Key Water and Sewer: James McCain 352.543.5285 James@ckwater.org	◆			
Clay County Dev. Auth.: Josh Cockrell 904.264.7373 joshcockrell@claydevelopmentauthority.com	◆			
Clay County Utility Authority: Karen Osborne 904.213.2404 kosborne@clayutility.org	◆	◆		◆
Cypress Head Golf Club.: Susanne Snider 386.756.5451 ssnider@kempersports.com	◆	◆		◆
Daytona Beach Racing & Rec. Fac. Dis.: Barbara Kelly 386.255.7355 info@daytonaracingdistrict.com	◆			
Florida Governmental Utility Authority: Shannon M. Lewis 407.629.6900 shannon.lewis@fgua.com	◆	◆	◆	◆
Florida PACE Funding Agency, Inc.: Wendi Leach 850.400.7223 wendi@floridapace.gov	◆			
Halifax Area Advertising Authority: Chuck Grimes 386.255.0415 x 123 cgrimes@daytonabeach.com	◆			
New River Solid Waste Association: Melissa Waters 386.431.1000 mwaters@nrswa.org	◆			
Northeast Florida Regional Council: Donna Starling 904.279.0880 x 109 dstarling@nefrc.org	◆	◆		
Northwest Fl Water Mgt Dis: Amanda Bedenbaugh 850.539.2596 amanda.bedenbaugh@nwfwater.com	◆	◆		
Southeast Volusia Area Advertising Auth.: Debbie Meihls 386.428.1600 debbie@visitnsbfla.com	◆			
Southeast Volusia Hospital District: Jeff Davidson 386.423.0001 jeff.davidson@sevhd.com	◆			
Southwest Florida Water Mgt. Dis.: Melisa Lowe 352.796.7211 melisa.lowe@watermatters.org	◆	◆	◆	◆
South Walton Cty. Mosquito Con. Dis.: Cammie Henderson 850.267.2112 administration@swcmcd.org	◆			
Space Coast Transportation Planning Org.: Laura Carter 321.690.6890 laura.carter@brevardfl.gov	◆	◆		
St. Johns River Water Mgt. Dis.: R. Gregory Rockwell 386.312.2322 grockwell@sjrwmcd.com	◆	◆	◆	◆
Suwannee River Economic Council: Barbara Hamric 386.362.4115 bhamric@suwanneecec.net	◆	◆		
Volusia-Flagler Transportation Planning Org.: Colleen Nicoulin 386.226.0422 CNicoulin@r2ctop.org	◆	◆		
West Volusia Tourism Advertising Auth.: Georgia Turner 386.775.2006 gturner@visitwestvolusia.com	◆			

4. Firm Qualifications and Experience

Item 7A.

Aclarian ERP Software

One aspect of our experience we are excited to highlight is our experience with the Aclarian ERP software, particularly given the use of this software for the City.

We believe our in-depth experience with this new ERP system will prove to be an asset to your accounting teams. To highlight, we have built up this recent experience through the following engagements:

- » City of Madeira Beach
- » City of Lake Helen
- » Glades County
- » Glades County Clerk of Court

Quite simply, no other firm will have the same level, if any, experience with the Aclarian software. We are confident this experience will prove to be an asset when it comes to finding the right reports or other documents needed to fulfill audit requests, and we'll be glad to share experiences and/or insight to help make your transition and continued implementation whenever we can!



4. Firm Qualifications and Experience

Stability of the Firm, Staffing Capability, Workload, and Record of Meeting Schedules

With more than 60 years of experience and over 100 Florida governmental audits completed, James Moore brings deep expertise and proven competence in delivering timely, high-quality financial and compliance auditing services. Our firm's enduring strength is rooted in our commitment to innovation, integrity, and exceptional client service – values instilled since our founding in 1964 and sustained through deliberate leadership succession planning that ensures long-term stability and independence.

Our government audit team includes seasoned professionals with more than 100 years of combined experience auditing Florida municipalities, and we maintain clearly defined roles and responsibilities for each engagement. Our structured audit approach emphasizes schedule planning, progress tracking, and open, ongoing communication – all designed to prevent surprises and ensure the timely delivery of audit reports. All management-level personnel are readily accessible for inquiries, and a leadership team member is available for meetings with as little as 24 hours' notice.

James Moore is intentional in its staffing strategy: we maintain sufficient capacity for all current clients while proactively hiring to meet growing demand. During the peak government audit season (November–March), our supervisory staff are scheduled at 70% capacity to ensure flexibility and responsiveness. With a dedicated government services team of approximately 40 professionals, we forecast a seasonal capacity of 6,000–8,000 hours, allowing us to meet the City's needs efficiently and effectively.

Financial Stability



\$44.3M Revenues
\$4.7M Assets
303 Employees
5 Offices



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



20 Partners with a combined
440+ years of tenure at JMCO



Our workforce is
strong with **8%** growth
every year since **2013**



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



Our firm is a loyal customer
of Ameris Bank

4. Firm Qualifications and Experience

Item 7A.

References

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

City of St. Pete Beach Scope of Work: Financial Audit, Single Audit, ACFR, Utility Audit	SHEILA DALTON, Assistant Finance Director 727.363.9252 sdalton@stpetebeach.org 155 Corey Avenue St. Pete Beach, FL 33706
Town of Indian Shores Scope of Work: Financial Audit	AMY LOCKHART, CPA, Director of Finance 727.595.4020 alockhart@myindianshores.com 19305 Gulf Boulevard Indian Shores, FL 33785
Town of Belleair Scope of Work: Financial Audit, Utility Audit	NANETTE FREEMAN, Interim HR and Finance Director 737.588.3769 nfreeman@townofbelleair.net 901 Ponce De Leon Boulevard Belleair, FL 33756
Southwest Florida Water Management District Scope of Work: Financial Audit, Single Audit, ACFR	MELISA LOWE, Senior Procurement Specialist 352.796.7211 melisa.lowe@watermatters.org 2379 Broad Street Brooksville, FL 34604
Town of Melbourne Beach Scope of Work: Financial Audit	ELIZABETH MASCARO, Town Manager 321.984.8994 finance@melbournebeachfl.org 507 Ocean Avenue Melbourne Beach, FL 32951

4. Firm Qualifications and Experience

Governmental Accounting Organizations and Associations

Our firm maintains a deep and ongoing commitment to engagement with the Florida Government Finance Officers Association (FGFOA) and other statewide outreach efforts that support Florida's local government finance community. Team members regularly contribute to the profession through active membership, committee service, and educational programming that promotes excellence in governmental financial management.

We are proud to be long-time participants and contributors to the FGFOA at both the state and local levels. Our professionals serve on key FGFOA committees, including the Conference Program Committee and the Technical Resource Committee, supporting the development of content and guidance that benefits finance officers across the state. Team members frequently present at the FGFOA Annual Conference, the School of Government Finance, and local FGFOA chapter events, offering practical insights on emerging standards, financial reporting, internal controls, and compliance with federal and state regulations.

Beyond FGFOA, our professionals are actively engaged with the Florida Institute of CPAs (FICPA), including service on committees dedicated to state and local government accounting. We frequently contribute technical expertise as speakers at FICPA conferences and industry webinars, addressing topics such as GASB standards, internal controls, financial management best practices, and grant compliance. These efforts extend to other professional organizations and regional conferences throughout Florida and the Southeast.

Additionally, our engagement leaders contribute to the national Government Finance Officers Association (GFOA) through participation in the Annual Comprehensive Financial Report (ACFR) Review Committee, where they assist in evaluating whether governmental entities meet the standards for the Certificate of Achievement for Excellence in Financial Reporting.

These outreach efforts reflect our commitment to staying at the forefront of governmental accounting and finance and to contributing to the growth and development of Florida's financial management professionals. Through our broad involvement, we help ensure our clients benefit from current, relevant guidance and thought leadership rooted in active service to the profession.

Florida Government Finance Officers Association

- » Big Bend Chapter (Instructor)
- » North Central Chapter (Instructor)
- » Space Coast Chapter
- » Volusia/Flagler Chapter (Instructor)
- » Planning Conference Committee (Instructor)
- » Technical Resource Committee (Instructor)

American Institute of Certified Public Accountants

- » Government Audit Quality Center
- » Not-for-Profit Section
- » Employee Benefit Plan Audit Quality Center

Florida Institute of Certified Public Accountants

- » State & Local Government Section (Instructor, Steering Committee)

Government Finance Officers Association

- » ACFR Reviewer

Florida League of Cities (various chapters)

AGN International

Florida Tax Collectors Association

Information Systems Audit and Control Association



4. Firm Qualifications and Experience

Item 7A.

GASB Statements and Quality Assurance

We consider GASB standard assistance to be part of our role as auditors and trusted business advisors. The release of new Governmental Accounting Standards Board (GASB) statements has the potential to significantly impact financial reporting. As part of our ongoing commitment to serving government clients, our firm prioritizes staying informed on new GASB statements, guidelines, and best practices to ensure accurate and timely implementation.

Our professionals regularly attend Florida Government Finance Officers Association (FGFOA) conferences, webinars, and technical sessions, which provide valuable insight into upcoming standards and practical implementation strategies. In addition to external training, we conduct ongoing internal continuing professional education (CPE) programs that focus specifically on governmental accounting developments. These in-house sessions include technical updates, peer-led discussions, and staff-wide training workshops to ensure our engagement teams are well-versed in emerging standards.

We also subscribe to direct communications from GASB and the Government Finance Officers Association (GFOA), distributing updates and analysis internally so our teams remain aligned on current guidance. Our firm has established a technical review and quality assurance process that ensures consistent application of GASB standards across engagements. This includes dedicated technical reviewers who evaluate new standards, assist with drafting required disclosures, and provide support to engagement teams throughout implementation.

When a new GASB statement is released, we work proactively with client management to evaluate the impact on financial statements, guide implementation efforts, and ensure compliance. We also release client-facing resources such as articles, alerts, and whitepapers to help keep our government clients informed and prepared. These practices reflect our commitment to delivering high-quality service supported by a disciplined internal infrastructure and deep expertise in governmental accounting standards.

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



5. Engagement Team Staff Experience

Item 7A.

Proposed Team Organizational Structure

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

Each member of your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

The proposed engagement team is as follows, with their résumés on the subsequent pages.



5. Engagement Team Staff Experience

Item 7A.

Résumés

Zach Chalifour, CPA | Lead Partner



Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration in Accounting Information Systems, Stetson University

Affiliations

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

License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 386

With nearly 20 years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

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

Relevant Experience

Municipalities

- » Astatula
- » Belleair
- » Bristol*
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Cedar Key*
- » Chiefland
- » Cross City
- » DeBary
- » DeLand
- » Edgewater
- » Fort Meade
- » Frostproof*
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Homerville (GA)
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville*
- » Jennings*
- » Lake City
- » Lake Helen*
- » Lynn Haven

Madeira Beach

- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Nassau*
- » Putnam
- » St. Johns
- » St. Lucie
- » Union

- » Volusia
- » Wakulla

Gov't. Organizations

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Econ. Dev. Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding
- » Halifax Area Advertising Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » Volusia County Industrial Dev. Auth.
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority

*special engagement

5. Engagement Team Staff Experience

Item 7A.

Résumés

James Halleran, CPA | Consulting Partner



Education

- » Master of Science in Taxation, University of Central Florida
- » Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

Affiliations

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

License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 525.5

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

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

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

Relevant Experience

Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Gainesville*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Interlachen
- » Lynn Haven
- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach

- » Starke
- » Titusville
- » Welaka
- » Winter Park

Counties

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

Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority

- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

*special engagement

5. Engagement Team Staff Experience

Item 7A.

Résumés

Mark Payne, CPA | Quality Control Review Partner



Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies.

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

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

Education

- » Bachelor of Science, Accounting and Finance, Florida State University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » United Partners for Human Services, Inc. (Board Member)

License/CPE

- » CPA License #AC0027048
- » CPE Hours (3 years): 193

Relevant Experience

Municipalities

- » Cape Canaveral
- » Carrabelle
- » DeLand
- » Fernandina Beach
- » Grand Ridge
- » Greensboro
- » Lynn Haven
- » Midway
- » Sopchoppy
- » St. Marks

Counties

- » Baker
- » Gilchrist
- » Levy
- » Union
- » Volusia
- » Wakulla

Governmental Organizations

- » Florida Governmental Utility Authority
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

Education

- » Belmont Academy
- » Byrneville Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » MYcroSchool - Gainesville; Jacksonville; Pinellas
- » New Road to Learning, Inc.
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Taylor County Education Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.

5. Engagement Team Staff Experience

Item 7A.

Résumés

Brendan McKitrick, CPA, CISA | IT Audit Director



Brendan has nearly 20 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the 6. Methodology. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

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

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

Education

- » Master of Science, Information Systems and Operations Management, University of Florida
- » Bachelor of Science, Accounting, University of Florida

Affiliations

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

License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 371

Relevant Experience

Municipalities

- » Cape Canaveral
- » Cedar Key*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Fort Meade
- » Frostproof*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings*
- » Lake City
- » Lakeland
- » Lynn Haven
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park

- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

Governmental Organizations

- » Bradford County Development Authority
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

*special engagement

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5. Engagement Team Staff Experience

Item 7A.

Résumés

Caitlan Walker, CPA | Single Audit Director



Caitlan has over 15 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

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

Education

- » Master of Accountancy, Stetson University
- » Bachelor of Science, Business Administration, *cum laude*, Stetson University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 454

Relevant Experience

Municipalities

- » Cross City
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Flagler Beach
- » Green Cove Springs
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lake Helen*
- » Lynn Haven
- » **Madeira Beach**
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville

Counties

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

Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

*special engagement

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5. Engagement Team Staff Experience

Item 7A.

Résumés

Farah Rajaei, CPA | Senior Manager



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

She is a key member of our Government Services Team.

Education

- » Master of Science, Accounting, University of Central Florida
- » Bachelor of Science, Accounting, University of Central Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association (North Central Florida Chapter)

License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 251.5

Relevant Experience

Municipalities

- » Belleair
- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Meade
- » Green Cove Springs
- » High Springs
- » Inglis
- » Lake City
- » Lynn Haven
- » **Madeira Beach**
- » New Smyrna Beach
- » Ormond Beach
- » Pembroke Park
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

Governmental Organizations

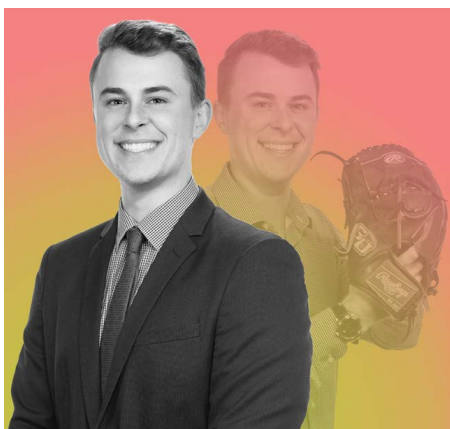
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida 4H Club
- » Florida Governmental Utility Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc. (VOTRAN)

5. Engagement Team Staff Experience

Item 7A.

Résumés

Erik Wiebke, CPA | Supervisor



Erik has five years of experience providing auditing and accounting services.

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits.

As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education

- » Master of Accounting, Stetson University
- » Bachelor of Science, Accounting, Stetson University

Affiliations

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

License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 142.5

Relevant Experience

Municipalities

- » Bunnell
- » Chiefland
- » Crescent City
- » Daytona Beach Shores
- » DeBary
- » Green Cove Springs
- » Hampton
- » Indian Shores
- » Interlachen
- » Lake Helen*
- » **Madeira Beach**
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

Governmental Organizations

- » Cedar Key Water and Sewer District

Schools (Internal Accounts)

- » Flagler Schools
- » Nassau County School District
- » Volusia County Schools

5. Engagement Team Staff Experience

Item 7A.

Assurance of Quality Staff

Our firm ensures the highest quality and skill of our employees, recognizing that they are our primary asset. We employ top professionals with diverse accounting, financial, and personal backgrounds. All professional staff members are college graduates, and most are CPAs. We recruit from universities and specifically hire individuals in the upper 25% of their graduating class. Furthermore, many of our accountants have experience with national firms, bringing additional training and expertise to our team.

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

Understanding the importance of continuity, we strive to maintain consistent engagement teams year after year. Your engagement team will include experienced individuals knowledgeable about government entities, ensuring you do not have to train our staff. We make every effort to utilize the same personnel, providing an intangible benefit to our clients and minimizing disruption to their operations. Should changes to the engagement team be necessary, we will submit our request in writing for your approval.

Our staff turnover rate is significantly lower than most CPA firms, averaging approximately 10% for all employees over the past three years. While we cannot guarantee the same individuals will be assigned to an engagement year after year, we prioritize assigning experienced staff to engagements. Each team member has experience serving comparable organizations, ensuring a high level of expertise and continuity throughout the engagement.



6. Methodology

Item 7A.

Specific Audit Approach

Understanding of the Scope of Services to be Performed

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

Independence

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

Lean Culture

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

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

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

Audit Approach & Process

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

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

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

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.



6. Methodology

Item 7A.

Specific Audit Approach

Planning

Continuance Considerations

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

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

Pre-Planning Conversations

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

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

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

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

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

Internal Controls

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

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

6. Methodology

Specific Audit Approach

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

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

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

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

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

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

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

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

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

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

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

6. Methodology

Item 7A.

Specific Audit Approach

FIELDWORK

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

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

REPORTING

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

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

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

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

6. Methodology

Specific Audit Approach

Statistical Sampling

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

Extent of Computer Software

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

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

Type and Extent of Analytical Procedures

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

Internal Control Structure

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

Determining Laws and Regulations Subject to Testing

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

Drawing Audit Samples

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

6. Methodology

Item 7A.

Technology and Your Audit

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

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

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

Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

Due Date Tracking

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

Status View

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

Subsequent Year Rollforward

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

Client Export List Status

suralink

Engagement

>

Exporter

>

A&A 06302024 YB Audit

Export As:

Excel

PDF

Print

Sort Requests

Request Id

Engagement Details

Creation Information

Due Date Information

Group Requests By

Category

Request State

Request Details

Creation

Accepted

Fulfilled

Overdue

Request Filters

Outstanding

Fulfilled

Accepted

Returned

User Assignments

Show Locked State

Show Assignees

Highlight my assignments

Hide if I'm not assigned

Client Provided

Names Provided

Comments Provided

Suncoast Workforce Board, Inc.

A&A 06302024 YB Audit

Due Date: 03/31/2025

Category	ID	Name	Description	State	Due Date	Provided Files	Provided Comments
General / Planning							
General and Perm File							
	1	Perm File - General	Articles of Incorporation and/or By-laws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024		1 no change to by laws or articles of incorp
	2	Perm File - Policies & Procedures	Copies of anyemployee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, CSS Policy 13-21, NEOWIG.pdf, CSS Policy 21-23 Performance Incentive Payments to Staff.pdf, CSS Policy 08-21 Travel Authorizations.pdf, CSS Policy 09-21 Client Grievance.pdf	all revised uploaded
	3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	09/01/2024	Board of Directors FY 23-24.xlsx	
	4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of fieldwork.	Outstanding	09/01/2024	8-13-24 Board.pdf, 3-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 8-11-24	Erin Wiethe : Hey [REDACTED] thanks for providing these so far! We'll keep this task open to receive [REDACTED] files.

6. Methodology

Technology and Your Audit

Item 7A.

Weekly Status Calls

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

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

Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with 'James Moore & Co' and 'ABA 06302024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list shows requests with checkboxes, status indicators, and due dates. A modal window titled 'Change Request State' is open, showing a dropdown for 'Please provide any CD statements for 6/30/2024' and a 'DUE DATE' of 06/03/2024. The modal also includes a 'Client Attached Files' section with a file named 'CDs - 06-24 Bank Rec s.pdf' and a 'Comments History' section with a comment from Erik Wiebke dated 09/12/2024.

Two-Factor Authentication

Client View of Homepage

The screenshot shows the Suralink Client View of Homepage. The top navigation bar includes 'Dashboard' and 'My Engagements'. The main content area displays 'James Moore & Co' with a profile picture and a list of 'Active Engagements'. Below this, there's a 'Reports' section with a table of engagement data. The bottom section shows 'My Team' with a list of team members and their last login times. The footer includes links for 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', 'My Account', and 'Logout'.

The screenshot displays the Suralink Two-Factor Authentication setup screen. It features a 'Two-Factor Authentication' section with a 'Mobile Authenticator Apps' subsection. The text explains that Google Authenticator is a mobile app that adds two-factor authentication to the account login. It also mentions that the app is free and available on Android, iOS, and Windows mobile devices. Below this, there's a section for 'Suralink also supports the following two factor mobile applications' with icons for LastPass, Microsoft, DUO, and Authy. A green button labeled 'Enable Mobile Authenticator' is at the bottom.

6. Methodology

Wastewater Utility Systems Audit Approach

It goes without saying the intricacies of a wastewater utility are significant. Having a detailed understanding of the challenges and risks posed is a critical requirement to be able to perform an effective and valued-added audit.

While many aspects of our audit approach and experience (such as standard testing methodologies, debt and grant experience, technology approach, etc.) have been discussed elsewhere in our proposal, the following summarizes some of our specific approach and procedures as it relates to the wastewater utility environment.



Internal Controls

Strong internal controls are the foundation of an effective control environment. In addition to understanding the core billing process and cash receipt controls, we place an added emphasis on other areas that are particularly subject to risk.

- » **Rate Changes:** We analyze the process for entering/updating approved utility rates and the review thereof. Along the thought process of “garbage in, garbage out,” we have seen instances of governments with foundational errors in their rate entry. The financial impacts, typically in the form of underbillings, can be substantial.
- » **Bill Adjustments:** This relates to pre-bill adjustments for potentially unusual meter reads or other anomalies requiring manual intervention. While these garner less attention than customer account adjustments after amounts have been billed, the procedures and controls over these adjustments are just as critical.
- » **Customer Account Adjustments:** No individual should have too much involvement/authority in the account adjustment process. We start our analysis by determining whether sufficient segregation of duties are present related to these key internal controls.

Sampling and Detailed Testing

It is critical to understand the internal controls and determine whether they have been designed adequately. The following represents some of our core procedures that assess whether said controls are functioning as designed:

- » **Billing Testing:** To ensure a) proper system rate tables in accordance with the approved billing rates, and b) accurate bill calculation, we annually select a large sample of utility bills from a cross-section of customers falling into different customer type/billing categories and follow such transactions through the entire process, from all factors (meter type, consumption, rates, etc.) in the initial bill generation through to the customer payment.
- » **Customer Account Adjustments:** Due to the magnitude of risk related to improper account adjustments, we annually select a sample of customer account adjustments to ensure all applicable controls were followed, most notably that such adjustments were properly reviewed and approved.

Data Extraction and Trends

In addition to the transaction-level testing, we perform high-level analyses regarding billing and adjustment activity. While we will perform broad-level recalculation testing where feasible, we also focus our testing on trend analysis in the following areas:

- » **Zero-read Meters:** Just as critical as ensuring proper amounts were billed, is assessing whether all amounts were billed and minimizing water loss. In addition to assessing internal controls related to the identification of trends that may indicate broken/zero-read meters, we perform a trend analysis to identify any increased activity with regard to accounts showing zero consumption for an extended period of time.
- » **Customer Account Adjustments:** We often perform this testing before selecting individual transactions for further scrutiny. By obtaining an extract of account adjustments with as much information as possible, we can analyze the data to identify unusual trends in adjustments by employee, by customer account, and other metrics that may be indicative of potentially inappropriate activity.

6. Methodology

Tentative Schedule

We understand the importance of meeting deadlines and are fully committed to executing an efficient, timely audit process. Our approach begins with a shared understanding of your goals and a collaboratively developed audit timeline that reflects your operational needs. As your trusted audit partner, we will continue to work closely with your team to ensure mutual accountability and proactive communication throughout the engagement.

Below we provide a broad suggested timeline:

Audit Phase	Date
Entrance Conference	October 2025
Preliminary and Interim Phase	October/November 2025
Fieldwork	January/February 2026
Exit Conference	March 2026
Final Reports Issued	March 31, 2026
Formal Presentation to the Board	First April Meeting

To stay on schedule, we rely on the accuracy and readiness of your financial records, as well as the availability of your team to assist with requests. We recognize that challenges such as incomplete documentation, necessary adjustments, staff transitions, or delays in response can affect the timeline. When these issues arise, we will work constructively with your team to resolve them quickly and keep the project on track.



EXTRAORDINARY only refers to our LEVEL OF SERVICE.

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

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

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

The required City forms follow:

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

The James Moore staff are extremely knowledgeable and always responsive. Their professionalism is appreciated and respected not only by my team but also by other municipalities I have spoken with. I absolutely recommend James Moore.

Bridgette A. Vaissiere
Finance Director, City of Edgewater

Attachment#1

**CITY OF MADEIRA BEACH RFP 25-10
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**Company: James Moore & Co., P.L.Address: 121 Executive CircleCity & State: Daytona Beach, FL Zip Code: 32114Telephone: 386.257.4100 Principal Contact Email: Zach.Chalifour@jmco.comDate of Proposal: 8/1/2025

FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$49,500II. State and/or Federal Single Audit (Per Program/Project): \$4,000III. Financial Statement Preparation Services (ACFR): \$5,000

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.	\$52,000	\$54,500	\$57,000	\$59,500
Item II.	\$4,000	\$4,000	\$4,000	\$4,000
Item III.	\$5,000	\$5,000	\$5,000	\$5,000

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

Name & Title of Authorized Representative: (Printed) Zach Chalifour, Partner(Signature) 

Attachment#2

**CITY OF MADEIRA BEACH RFP 25-10
ACKNOWLEDGEMENT OF ADDENDA**

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

Addendum No. 1	Dated 7/15/2025
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

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

Name of Business: **James Moore & Co., P.L.**

By:

(Signature)



Name & Title **Zach Chalifour, Partner**

Attachment#3

**CITY OF MADEIRA BEACH RFP 25-10
AFFIRMATIVE STATEMENT OF INDEPENDENCE
AND NO CONFLICT OF INTEREST**

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

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

[Signature]

Zach Chalifour, Partner

Name & Title of Authorized Representative (Printed)

7/31/2025

Date

Attachment #4

**CITY OF MADEIRA BEACH RFP 25-10
PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR**



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

JAMES MOORE & CO., P.L.

5931 NW 1ST PLACE
GAINESVILLE FL 32607-2063

LICENSE NUMBER: AD0015868

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/18/2023

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Attachment #5

**CITY OF MADEIRA BEACH RFP 25-10
CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF**



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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 PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CHALIFOUR, ZACHARY ANDRE

6682 MERRYVALE LANE
 PORT ORANGE FL 32128

LICENSE NUMBER: AC40203

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 09/24/2024

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Melanie S. Griffin, Secretary



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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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HALLERAN, JAMES ANDREW

% JAMES MOORE & CO., P.L.
 121 EXECUTIVE CIRCLE
 DAYTONA BEACH FL 32114-1180

LICENSE NUMBER: AC0027856

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 11/18/2023

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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PAYNE, WILLIAM MARK

2477 TIM GAMBLE PLACE
 SUITE 200
 TALLAHASSEE FL 32308

LICENSE NUMBER: AC0027048

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 11/18/2023

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Melanie S. Griffin, Secretary



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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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MCKITRICK, BRENDAN KEITH

5526 SW 93RD WAY
 GAINESVILLE FL 32608

LICENSE NUMBER: AC43320

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 11/18/2023

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Ron DeSantis, Governor

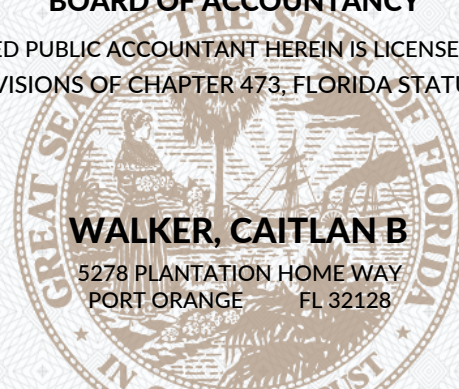
Melanie S. Griffin, Secretary



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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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WALKER, CAITLAN B

5278 PLANTATION HOME WAY
 PORT ORANGE FL 32128

LICENSE NUMBER: AC46942

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 09/24/2024

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Ron DeSantis, Governor

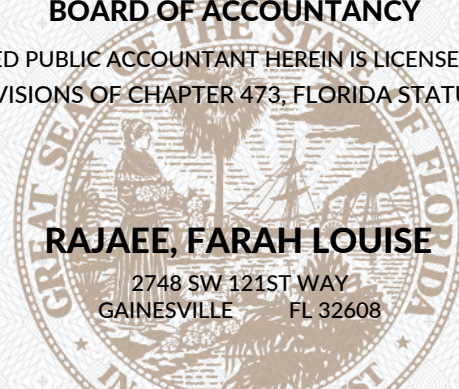
Melanie S. Griffin, Secretary



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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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RAJAE, FARAH LOUISE

2748 SW 121ST WAY
 GAINESVILLE FL 32608

LICENSE NUMBER: AC54487

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 12/03/2024

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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

WIEBKE, ERIK STEVEN

12372 TERRACE BLUFF ST
RIVERVIEW FL 33579

LICENSE NUMBER: AC57490

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 10/03/2024

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Attachment #6

**CITY OF MADEIRA BEACH RFP 25-10
PEER REVIEW OF QUALITY CONTROL**

Report on the Firm's System of Quality Control

April 23, 2024

To the Members of
James Moore & Co., P.L.
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Warren, Stone & Associates, LLC

Warren, Stone & Associates, LLC

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205



City of Madeira Beach, Florida

Proposal to Provide Financial Audit Services to the
City of Madeira Beach, RFP 25-10
Fiscal Year September 30, 2025 - 2027

Mauldin & Jenkins, LLC Certified Public Accountants

Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner

Phone: 941-747-4483

Fax: 941-747-6035

Emails: wsansbury@mjcpa.com; danderson@mjcpa.com

August 1, 2025 | 2:00 PM



Going Further.

ORIGINAL

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Transmittal Letter

August 1, 2025

Andrew Laflin, CPA, Finance Director
City of Madeira Beach
300 Municipal Drive
Madeira Beach, Florida 33708

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Madeira Beach, Florida (the "City"), and we are pleased to submit a qualifications package including a cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2025, 2026, and 2027 with the option to renew for up to two additional one-year terms.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 550 employees and our Bradenton office location has approximately 50 employees available to serve the City.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the City due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 700 governmental entities** served in the Southeast on an annual basis, which includes **over 180 municipalities**.
 - **180+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.
 - We serve over **220 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

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

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



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 941-741-2213 (direct)

Sincerely,
 MAULDIN & JENKINS, LLC



Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 Fed ID: 58-0692043
 941-741-2255 (direct)
 941-747-6035 (fax)

Executive Summary

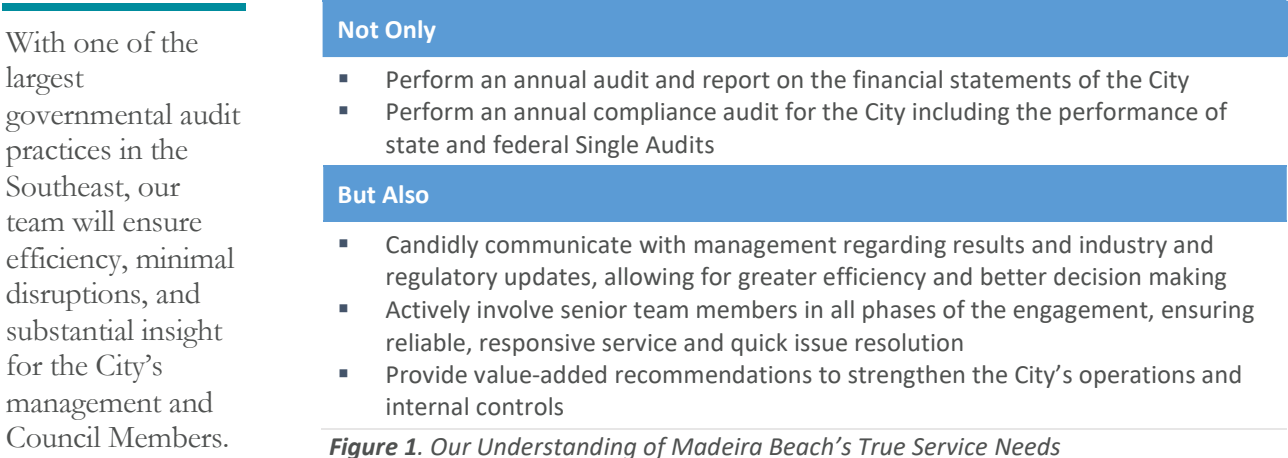
Our Understanding of Madeira Beach’s Requirements/Needs

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

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

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

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



An Efficient, Value-Added Approach to Achieving Your Objectives

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

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

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

Why Mauldin & Jenkins Is Best Suited to Serve the City

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

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

Mauldin & Jenkins Differentiator	Benefit to the City of Madeira Beach, Florida
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 700 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 550 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

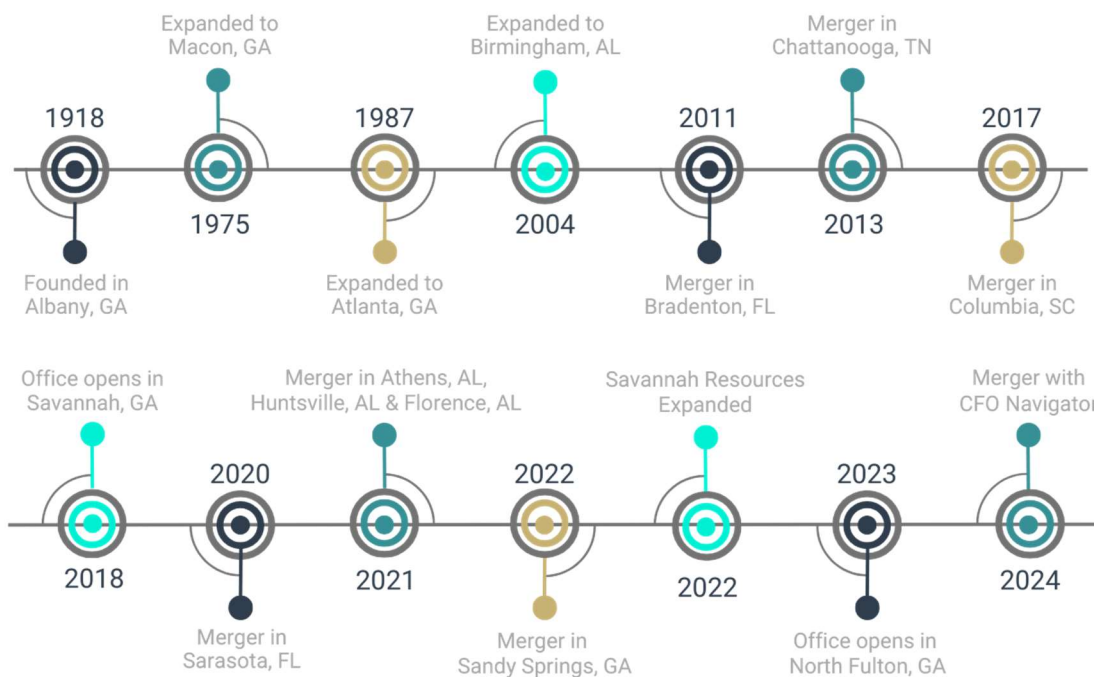
Firm Qualifications and Experience

Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

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

Firm History and Expansion



Mauldin & Jenkins provides over 155,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **520,000** - approximate total hours of service provided annually to clients of the Firm
- **155,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **700** - approximate total governmental entities served in past three years
- **555** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates

- **47** - total clients with publicly issued debts in excess of \$75 million
- **80+** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **220** - number of federal Single Audits performed by the Firm in 2023 covering over \$6 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

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

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 700 governments in the Southeast.**

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

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Profesional Staff by Level	Bradenton	Firm-Wide
Partners	8	81
Directors / Managers	13	172
Senior Associates	11	149
Associates	15	153
Total	47	555

Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Florida

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Clewiston
- 5) Crystal River
- 6) Destin
- 7) Gulf Stream
- 8) Fernandina Beach
- 9) Fruitland Park
- 10) Ft. Myers Beach
- 11) Haines City
- 12) Hallandale Beach
- 13) Indiantown
- 14) Inverness
- 15) Islamorada
- 16) Juno Beach
- 17) Jupiter Inlet Colony
- 18) Jupiter Island
- 19) LaBelle
- 20) Lake Placid
- 21) Longboat Key
- 22) Marco Island
- 23) Naples
- 24) New Port Richey
- 25) North Port
- 26) Palmetto
- 27) Pinecrest
- 28) Plant City
- 29) Tarpon Springs
- 30) Tequesta
- 31) Wildwood
- 32) Winter Haven

Georgia

- 33) Albany
- 34) Alpharetta
- 35) Americus
- 36) Ashburn
- 37) Atlanta
- 38) Austell
- 39) Avondale Estates
- 40) Bainbridge
- 41) Baldwin
- 42) Ball Ground
- 43) Barnesville
- 44) Bloomingdale
- 45) Brookhaven
- 46) Brunswick

- 47) Butler
- 48) Byron
- 49) Cartersville
- 50) Cedartown
- 51) Centerville
- 52) Chamblee
- 53) Chattahoochee Hills
- 54) Clarkston
- 55) College Park
- 56) Colquitt
- 57) Conyers
- 58) Cordele
- 59) Covington
- 60) Dacula
- 61) Dalton
- 62) Decatur
- 63) Doraville
- 64) Douglasville
- 65) Duluth
- 66) Dunwoody
- 67) Fairburn
- 68) Fayetteville
- 69) Flovilla
- 70) Forest Park
- 71) Forsyth
- 72) Garden City
- 73) Grovetown
- 74) Griffin
- 75) Hapeville
- 76) Hinesville
- 77) Holly Springs
- 78) Jefferson
- 79) Jeffersonville
- 80) Johns Creek
- 81) Kennesaw
- 82) Kingsland
- 83) LaGrange
- 84) Lake Park
- 85) Lawrenceville
- 86) Leesburg
- 87) Lilburn
- 88) Lone Oak
- 89) Lyons
- 90) Manchester
- 91) Mansfield
- 92) Milledgeville
- 93) Milner
- 94) Milton

- 95) Monroe
- 96) Morrow
- 97) Nashville
- 98) Newton
- 99) Norcross
- 100) Oxford
- 101) Palmetto
- 102) Peachtree City
- 103) Peachtree Corners
- 104) Pearson
- 105) Perry
- 106) Pooler
- 107) Powder Springs
- 108) Port Wentworth
- 109) Richmond Hill
- 110) Riverdale
- 111) Rockmart
- 112) Rome
- 113) Roswell
- 114) Sandy Springs
- 115) Savannah
- 116) Sharpsburg
- 117) Social Circle
- 118) South Fulton
- 119) St. Marys
- 120) Stockbridge
- 121) Stonecrest
- 122) Suwanee
- 123) Temple
- 124) Thunderbolt
- 125) Tifton
- 126) Toccoa
- 127) Tucker
- 128) Turin
- 129) Tybee Island
- 130) Union City
- 131) Valdosta
- 132) Villa Rica
- 133) Waycross
- 134) West Point
- 135) Willacoochee

Alabama/Mississippi

- 136) Athens, AL
- 137) Huntsville, AL
- 138) Tuscaloosa, AL
- 139) Gulfport, MS
- 140) Meridian, MS
- 141) Prattville, AL

- 142) Sheffield, AL

North Carolina

- 143) Black Mountain
- 144) Garner
- 145) Hendersonville
- 146) Jacksonville
- 147) Rocky Mount
- 148) Selma
- 149) Zebulon
- 150) Wilkesboro

South Carolina

- 151) Aiken
- 152) Beaufort
- 153) Cayce
- 154) Chapin
- 155) Charleston
- 156) Clemson
- 157) Clinton
- 158) Clover
- 159) Hanahan
- 160) Hardeeville
- 161) Hemingway
- 162) Hilton Head Island
- 163) Hollywood
- 164) Georgetown
- 165) Goose Creek
- 166) Greenwood
- 167) Johnsonville
- 168) Kiawah Island
- 169) Mount Pleasant
- 170) North Augusta
- 171) North Charleston
- 172) Orangeburg
- 173) Pamplico
- 174) Rock Hill
- 175) Seabrook Island
- 176) Seneca
- 177) Summerville
- 178) Winnsboro

Tennessee

- 179) Bristol
- 180) Clarksville
- 181) Jamestown
- 182) Jackson
- 183) Lebanon
- 184) Morristown
- 185) Spring Hill

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past five years:

- | | | | |
|--------------------------------|----------------------------|--|---|
| 1) Athens-Clarke County | 39) City of Hinesville | 78) City of Union City | 109) Clayton Co. Water & Sewer Auth. |
| 2) Augusta-Richmond Co. | 40) City of Islamorada | 79) City of Valdosta | 110) Cobb Co. - Marietta Water Auth. |
| 3) Calhoun County | 41) City of Jackson | 80) City of Villa Rica | 111) Eatonton-Putnam Water & Sewer Auth. |
| 4) Chatham County | 42) City of Jamestown | 81) City of Wildwood | 112) Gladeville Utility District |
| 5) City of Aiken | 43) City of Jefferson | 82) Columbia Co. | 113) Gwinnett Co. Water & Sewerage Auth. |
| 6) City of Albany | 44) City of Johnsonville | 83) Crisp County | 114) Hamilton Co. Water & Wastewater Treatment Department |
| 7) City of Americus | 45) City of Kingsland | 84) DeKalb County | 115) Henry Co. Water Authority |
| 8) City of Arcadia | 46) City of Lagrange | 85) Emerald Coast Utilities Authority | 116) Lumpkin Co. Water & Sewerage Auth. |
| 9) City of Athens, AL | 47) City of Lake Placid | 86) Englewood Water District | 117) Macon Water Authority |
| 10) City of Atlanta | 48) City of Lawrenceville | 87) Floyd County | 118) Newton Co. Water & Sewerage Auth. |
| 11) City of Ball Ground | 49) City of Leesburg | 88) Forsyth County | 119) Peace River/Manasota Reg. Water Supply Auth. |
| 12) City of Bloomingdale | 50) City of Longboat Key | 89) Gates County, NC | 120) Peachtree City Water & Sewerage Auth. |
| 13) City of Bradenton | 51) City of Marco Island | 90) Halifax County, NC | 121) Polk Co. Water Authority |
| 14) City of Brunswick | 52) City of Milledgeville | 91) Lee County | 122) Middle Chattahoochee Regional Water & Sewer Auth. |
| 15) City of Byron | 53) City of Monroe | 92) Liberty County | 123) Seacoast Utility Authority |
| 16) City of Callaway | 54) City of Naples | 93) Lincoln County | 124) Tampa Bay Water Auth. |
| 17) City of Canton | 55) City of North Augusta | 94) McIntosh County | 125) Town of Black Mountain, NC |
| 18) City of Cartersville | 56) City of North Port | 95) Mitchell County | 126) Town of Chapin, SC |
| 19) City of Cayce, SC | 57) City of Palmetto | 96) Montgomery County, NC | 127) Town of Hemingway, SC |
| 20) City of Clarksville | 58) City of Perry | 97) Monroe County | 128) Town of Pamplico, SC |
| 21) City of Clemson, SC | 59) City of Plant City | 98) Orange County | 129) Town of Selma, NC |
| 22) City of Clover | 60) City of Pooler | 99) Paulding County | 130) Village of Tequesta |
| 23) City of College Park | 61) City of Port Wentworth | 100) Richland County, SC | |
| 24) City of Conyers | 62) City of Powder Springs | 101) Rockdale County | |
| 25) City of Cooper City | 63) City of Richmond Hill | 102) Spalding County | |
| 26) City of Cordele | 64) City of Rock Hill, SC | 103) Taylor County | |
| 27) City of Covington | 65) City of Rockmart | 104) Walton County | |
| 28) City of Crystal River | 66) City of Rome | 105) Barrow Co. Water & Sewer Auth. | |
| 29) City of Fairburn | 67) City of Roswell | 106) Bristol Joint Sewer System | |
| 30) City of Fayetteville | 68) City of Savannah | 107) Brunswick - Glynn Joint Water & Sewer Comm. | |
| 31) City of Fernandina | 69) City of St. Marys | 108) Chatsworth Water Works Comm. | |
| 32) City of Ft. Myers Beach | 70) City of Stockbridge | | |
| 33) City of Garden City | 71) City of Suwanee | | |
| 34) City of Goose Creek | 72) City of Thomasville | | |
| 35) City of Griffin | 73) City of Thunderbolt | | |
| 36) City of Gulfport | 74) City of Tifton | | |
| 37) City of Haines City | 75) City of Toccoa | | |
| 38) City of Hendersonville, NC | 76) City of Tuscaloosa | | |
| | 77) City of Tybee Island | | |

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We **have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

- 1) Aiken
- 2) Athens-Clarke
- 3) Augusta-Richmond
- 4) Barrow
- 5) Beaufort, SC
- 6) Buncombe, NC
- 7) Butts
- 8) Camden
- 9) Cartersville
- 10) Chatham
- 11) Clayton
- 12) Colleton, SC
- 13) Columbus-Muscogee
- 14) DeKalb
- 15) Douglas
- 16) Edgefield, SC
- 17) Florence, SC
- 18) Floyd
- 19) Forsyth
- 20) Glynn
- 21) Greenville, SC
- 22) Gwinnett
- 23) Halifax, NC
- 24) Hamilton, TN
- 25) Henry
- 26) Horry, SC
- 27) Jackson
- 28) Lancaster, SC
- 29) Liberty
- 30) Macon-Bibb
- 31) Morgan
- 32) Moore, NC
- 33) Newton
- 34) Oconee, SC
- 35) Orange, NC
- 36) Paulding
- 37) Richland, SC
- 38) Rockdale
- 39) Spalding
- 40) Wake, NC
- 41) Walton
- 42) Whitfield

Cities:

- 43) Aiken, SC
- 44) Albany
- 45) Alpharetta
- 46) Americus
- 47) Apopka, FL
- 48) Austell
- 49) Ball Ground

- 50) Beaufort, SC
- 51) Black Mountain, NC
- 52) Bluffton, SC
- 53) Bristol, TN
- 54) Brookhaven
- 55) Brunswick
- 56) Callaway, FL
- 57) Cartersville
- 58) Cayce, SC
- 59) Chamblee
- 60) Charleston, SC
- 61) Chapin, SC
- 62) Clarksville, TN
- 63) Clemson, SC
- 64) College Park
- 65) Conyers
- 66) Cooper City, FL
- 67) Covington
- 68) Decatur
- 69) Douglasville
- 70) Dunwoody
- 71) Fayetteville
- 72) Fairburn
- 73) Forest Park
- 74) Forsyth
- 75) Garden City
- 76) Garner, NC
- 77) Griffin
- 78) Gulfport, MS
- 79) Haines City, FL
- 80) Hallandale Bch, FL
- 81) Hapeville
- 82) Hardeeville, SC
- 83) Hendersonville, NC
- 84) Hinesville
- 85) Holly Springs
- 86) Huntsville, AL
- 87) Jacksonville, NC
- 88) John's Creek
- 89) Juno Beach, FL
- 90) Kennesaw
- 91) Kiawah Island
- 92) Kingsland
- 93) Marco Island, FL
- 94) Lagrange
- 95) Lawrenceville
- 96) Longboat Key, FL
- 97) Milledgeville
- 98) Milton
- 99) Monroe
- 100) Morristown, TN

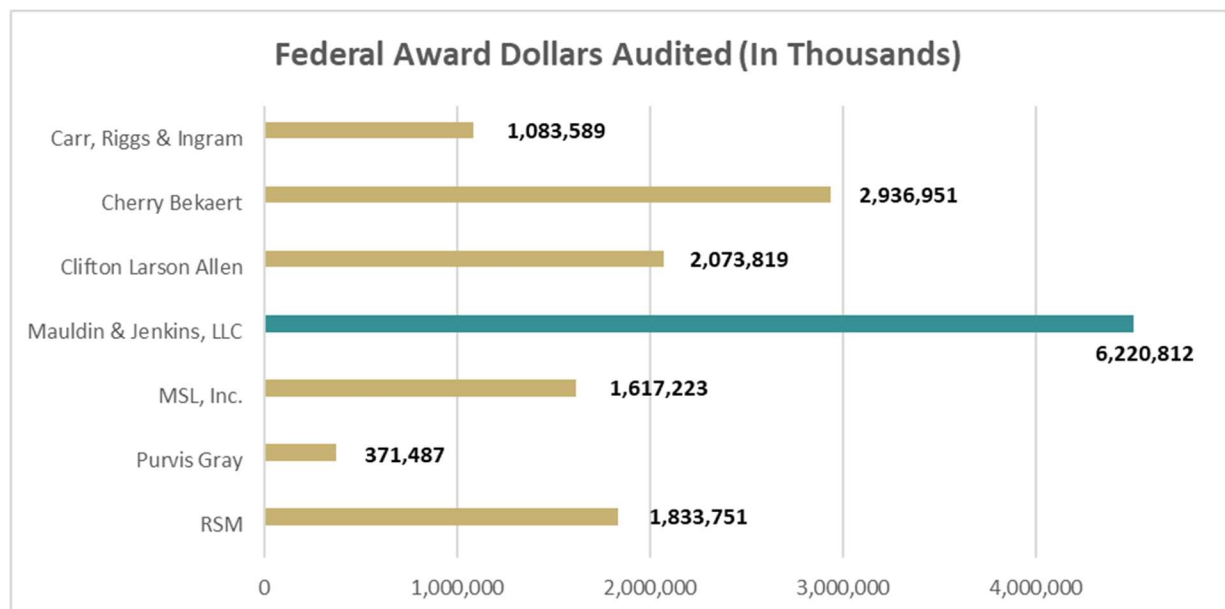
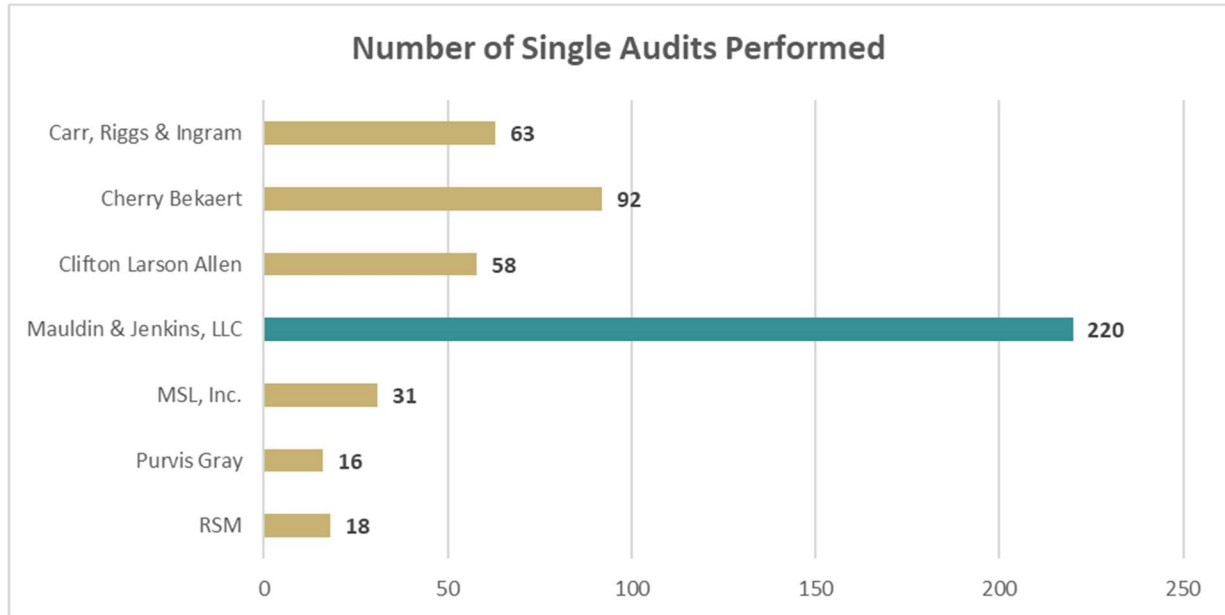
- 101) Morrow
- 102) Mount Pleasant, SC
- 103) Naples, FL
- 104) N. Augusta, SC
- 105) N. Charleston, SC
- 106) North Port, FL
- 107) Palmetto, FL
- 108) Peachtree City
- 109) Perry
- 110) Plant City, FL
- 111) Pooler
- 112) Port Wentworth
- 113) Powder Springs
- 114) Prattville
- 115) Richmond Hill
- 116) Riverdale
- 117) Rockhill
- 118) Rockmart
- 119) Rocky Mount, NC
- 120) Rome
- 121) Roswell
- 122) St. Marys
- 123) Sandy Springs
- 124) Savannah
- 125) Social Circle
- 126) Stockbridge
- 127) Suwanee
- 128) Thunderbolt
- 129) Tarpon Springs, FL
- 130) Thomasville
- 131) Tuscaloosa, AL
- 132) Union City
- 133) Valdosta
- 134) Villa Rica
- 135) Winter Haven
- 136) Zebulon, NC
- Boards of Education:**
- 137) Atlanta Public Schools
- 138) Beaufort County Schools
- 139) Bibb County Schools
- 140) Cartersville City Schools
- 141) Cobb County Schools
- 142) Fayette County Schools
- 143) Fulton County Schools
- 144) Gwinnett County Schools
- 145) Horry County Schools
- 146) Lee County School District
- 147) Marietta City Schools
- 148) Richland Co. School D1
- 149) Savannah-Chatham Scs
- State Governmental Entities:**

- 150) Ga. Environ. Fin. Auth.
- 151) Ga. Ports Authority
- Other Governmental Entities:**
- 152) Beaufort Jasper Water & Sewer Authority
- 153) Cape Fear Public Utility Authority
- 154) Central Savannah River Area Regional Comm.
- 155) Charleston Water System
- 156) Clayton County Water Authority
- 157) Cobb County - Marietta Water Authority
- 158) Emerald Coast Utilities Authority
- 159) Greenville Tech College
- 160) Greenville Water System
- 161) Greenwood Comm of Public Works
- 162) Greer Commission of Public Works
- 163) Henry County Water Authority
- 164) Lowcountry Regional Transportation Authority
- 165) Macon Water Authority
- 166) Mount Pleasant Waterworks
- 167) N Charleston Sewer District
- 168) Onslow Water & Sewer Auth
- 169) Port of Corpus Christi Authority
- 170) Public Building Authority of Knox Co. & Knoxville
- 171) South Florida Transportation Authority
- 172) Tampa Bay Water Authority

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

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



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.

Similar Engagements with Other Government Entities

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

1) Town of Longboat Key, Florida

General Information	Municipal government with a population of approximately 7,600. The Town has assets and deferred outflows of resources of approximately \$241 million and annual revenues of approximately \$62 million. The Town provides numerous services including: water and sewer, public safety, transportation, Leisure services, and other customary services. The Town has 31 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2014 through present
Partner	Wade Sansbury
Total Hours	350 hours
Contact Information	Ms. Sue Smith, Finance Director – (941) 316-6882 – ssmith@longboatkey.org – 501 Bay Isles Road, Longboat Key, FL 34228

2) City of Wildwood, Florida

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
Dates	September 30, 2013 through present
Partner	Daniel Anderson
Total Hours	350 hours
Contact Information	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 – csmith@wildwood-fl.gov – 100 N Main St, Wildwood, FL 34785

3) Town of Jupiter Island

General Information	City government with a population of approximately 900. The City has assets of approximately \$171 million and annual revenues of approximately \$36 million. The City provides numerous services including: water and wastewater, public safety, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Preparation of the Annual Financial Report
Dates	September 30, 2023 through present
Partner	Daniel Anderson
Total Hours	300 hours
Contact Information	Mr. Matthew Pazanski, Finance/HR Director – (772) 545-0103 – mpazanski@tji.martin.fl.us 2 SE Bridge Road, Jupiter Island, FL 33455

4) Village of Tequesta, Florida

General Information	Municipal government with a population of approximately 6,000. The Village has assets and deferred outflows of resources of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The Village has 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2021 through present
Partner	Wade Sansbury
Total Hours	250 hours
Contact Information	Mr. Jeffery Snyder, Finance Director – (561) 768-0424 – jsnyder@tequesta.org – 345 Tequesta Drive, Tequesta, FL 33469-0273

5) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 – sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of single audits. An individual from the Firm currently chairs this task force. As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA. We annually attend various state conferences as both participants and sponsors. Additionally, we volunteer our time in presenting at various state and local government seminars and training conferences. Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

GASB Statements

As noted throughout our proposal, we are very dedicated to the governmental industry. As such we are always educating ourselves on upcoming GASB statements. We do so with internal meetings, trainings, etc. Our staff are typically also training others via AICPA, FGFOA, and FICPA conferences by having our staff teach classes on these new standards. Additionally, as we've mentioned elsewhere, the current GASB chairman is a past Partner of Mauldin and Jenkins. All of this training and focus on the industry allows us to always stay current with all current standards and those that may be applicable in the future.

Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

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

Engagement Team Staff Experience

Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 550 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Role	Years of Experience
Daniel Anderson, CPA	Engagement Lead Partner	17
Wade Sansbury, CPA	Engagement Quality Assurance Partner	28
Adam Fraley, CPA	Engagement Supporting Partner	26
Jameson Miller	IT Consultant	14

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

Principal Engagement Team

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255

wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

Technical Experience

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

Cities

- 1) Apopka
- 2) Arcadia
- 3) Beaufort
- 4) Callaway
- 5) Cape Coral
- 6) Clewiston
- 7) Cooper City
- 8) Covington
- 9) Crystal River
- 10) Decatur
- 11) Destin
- 12) Fernandina Beach
- 13) Fort Myers Beach
- 14) Griffin
- 15) Haines City
- 16) Hallandale Beach
- 17) Islamorada

Cities

- 18) Lake Placid
- 19) Longboat Key
- 20) Marco Island
- 21) Milledgeville
- 22) Morrow
- 23) Naples
- 24) North Port
- 25) Palmetto
- 26) Pensacola
- 27) Pinecrest
- 28) Plant City
- 29) Roswell
- 30) Sandy Springs
- 31) Social Circle
- 32) St. Augustine
- 33) Tarpon Springs
- 34) Tequesta
- 35) Union City

Counties

- 36) Liberty County
- 37) Henry County
- 38) Taylor County
- 39) Rockdale County
- 40) Sumter County
- 41) Bibb County
- 42) Dougherty County
- 43) Monroe County
- 44) Stephens County
- 45) Forsyth County
- 46) Walton County
- 47) Moore County, SC
- 48) Hamilton County, FL
- 49) Hernando County, FL
- 50) Union County, FL

Boards of Education

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

Other Governmental Units

- 55) Tampa Bay Water
- 56) Hardee Co. Industrial Development Authority
- 57) Ocean Highway and Port Authority
- 58) South Florida Regional Transportation Authority
- 59) Lakeland Area Mass Transit

Professional Associations and Education

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

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

Audit Training

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

- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the City as the quality assurance partner.

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

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience

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

Professional Associations and Education

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

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

Audit Training

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

- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 17 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2025.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Crystal River
- 5) Fernandina Beach
- 6) Hallandale Beach
- 7) Islamorada
- 8) Jupiter Inlet Colony
- 9) Jupiter Island
- 10) Lake Placid

- 11) Longboat Key
- 12) Marco Island
- 13) Naples
- 14) Palmetto
- 15) Plant City
- 16) Tarpon Springs
- 17) Tequesta
- 18) Wildwood
- 19) Winter Haven

Other Governmental Units

- 20) Tampa Bay Water
- 21) Hardee Co. Industrial Development Authority
- 22) South Florida Regional Transportation Authority
- 23) Lakeland Area Mass Transit
- 24) Captiva Erosion Prevention District
- 25) Citrus Co. Mosquito Control
- 26) Englewood Water District

Professional Associations and Education

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

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

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

- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours

Garrett Marlowe, CPA

Senior Manager
Bradenton, Florida

941-741-2201

gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Clewiston
- 5) Cocoa Beach
- 6) Crystal River
- 7) Destin
- 8) Fernandina Beach
- 9) Fort Myers Beach
- 10) Haines City

- 11) LaBelle
- 12) Longboat Key
- 13) Naples
- 14) Plant City
- 15) Tarpon Springs
- 16) Tequesta
- 17) Wildwood
- 18) Winter Haven

Other Governmental Units

- 19) Tampa Bay Water
- 20) Emerald Coast Utilities Authority
- 21) Ocean Highway and Port Authority
- 22) Captiva Erosion Prevention District
- 23) Amelia Island Mosquito Control District

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

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

- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and Professional Conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2022 Thomson Reuters Audit Watch University Level 5 – Participant – 14 credit hours

Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

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

Trey Scott, CPA

Partner

tscott@mjcpa.com

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 18 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2025.



Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

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

Professional Associations and Education

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

Audit Training

- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours



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

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

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

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

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

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



David Roberts
Partner, Governmental Advisory Services

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

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

Cities and Counties:

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

School Districts:

Chicago Public Schools
DeKalb County (GA) Schools

Federal and State Government Entities:

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

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

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

Special Purpose Entities:

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

Respective Services Provided:

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

Service Delivery Model Assessment
Human Resources Assessment
Human Resources Recommendation Implementation

Workforce Innovation and Opportunity Act (WIOA) Grant

Quality Assurance/Independent Verification and Validation
Over SAP Implementation
Back-office Project Management Office (PMO)
Human Resources Function Market Scan
Finance Function Review
Workforce Innovation and Opportunity Act (WIOA) Grant

Back-office Assessment and Project Mgmt. Office Support
Agency Merger Assessment
Cost Allocation Assistance
Strategic Planning Assistance
Revenue Control Manager
Finance Project Management Office
Back-office SAP Implementation Support
Workforce Strategy Assessment

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

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

[Brandon R. Smith, CPA, CCSFP, CHQP](#)
[Partner, Advisory Services](#)
[Information Technology and Cybersecurity](#)

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

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



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

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

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

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



David Jahosky
Partner, Governmental Advisory Services

David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David’s current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David’s core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days’ worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years’ experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR’s).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

No Litigation, Federal/State Desk Reviews or Disciplinary Action

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

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

Methodology

Audit Methodology

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

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

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

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

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

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

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

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

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

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

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

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

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

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

Proposed Segmentation of the Engagement

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



Segment I: Planning and Interim Procedures (Mid October)

This segment includes:

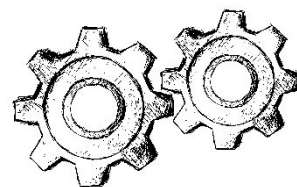


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters,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

Segment II: Final Audit Fieldwork Procedures (December and January)

This segment includes:

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



- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures (February / March)

This segment includes:



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

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

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.

- Management's judgments and accounting estimates.
- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Level of Staff and Number of Hours to be Assigned

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2025 audit in the following tabular presentations and includes time for both the City and CRA audit:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partners	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	20	10	40
Segment II - Final Audit Fieldwork Procedures	30	80	150	260
Segment III - Review, Completion, and Delivery Procedures	20	20	10	50
Total Engagement	60	120	170	350

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

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

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

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

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

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

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

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.

- Testing of debt covenant compliance requirements.
- Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

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

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

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches. The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

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

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

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

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

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

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

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

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

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

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

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

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the City's resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City's software.

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

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

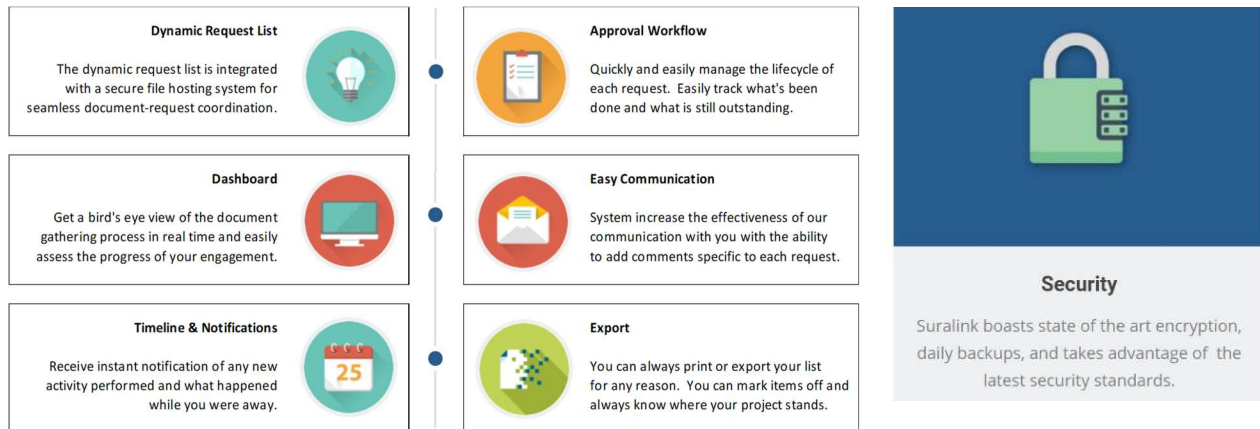
- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or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

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

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

Price Proposal and Other Attachments

Pricing Schedule

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the City. Our invoices for these fees will be rendered as work progresses as a percentage of completion and will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to City officials as well as it should. We will work closely with City officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than the end of February of each year. Time included within the proposal does include provision for a presentation of the final audit report to the City Council.

Our total all-inclusive maximum price for providing annual financial auditing services to the City is stated within the attachment section of our proposal.

Any additional work outside the scope of the services required under the terms of the City's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the City.

Additional Cost Related Information to be Considered

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

Note (2) – Free Periodic Continuing Education: We provide free continuing education classes to our clients. This could amount to approximately \$2,500 of annual savings for the City's estimated finance department per person.

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

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

Note (5) – Single Audit Costs: Because the City does not always meet the Single Audit requirement we have chosen to propose on this item separately. Our proposed fees for each major program are noted within the attachment section. This way the City will only pay for this service if and when needed. The fees, when required, will be per major federal or state program.

City of Madeira Beach
RFP# 25-10
Page 15

Attachment#1

**CITY OF MADEIRA BEACH RFP 25-10
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**

Company: Mauldin & Jenkins, LLC

Address: 1401 Manatee Avenue West, Suite 1200

City & State: Bradenton, Florida Zip Code: 34205

Telephone: 855-891-0070 Principal Contact Email: wsansbury@mjcpa.com

Date of Proposal: 8/1/2025

FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$ 44,100

II. State and/or Federal Single Audit (Per Program/Project): \$ 5,500

III. Financial Statement Preparation Services (ACFR): \$ 2,800

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.	45,400	46,800	48,300	49,800
Item II.	5,500	6,000	6,000	6,500
Item III.	2,800	2,900	3,000	3,100

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

Name & Title of Authorized Representative: (Printed) Wade P. Sansbury

(Signature) 

Attachment#2

CITY OF MADEIRA BEACH RFP 25-10
ACKNOWLEDGEMENT OF ADDENDA

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

Addendum No. 1	Dated July 15, 2025
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

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

Name of Business: Mauldin & Jenkins, LLC

By:
(Signature) 

Name & Title Wade P. Sansbury, Partner

City of Madeira Beach
RFP# 25-10
Page 17

Attachment#3

**CITY OF MADEIRA BEACH RFP 25-10
AFFIRMATIVE STATEMENT OF INDEPENDENCE
AND NO CONFLICT OF INTEREST**

The Mauldin & Jenkins, LLC is independent of the City of Madeira Beach as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the Mauldin & Jenkins, LLC and the City or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the City.

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

[Signature]



Wade P. Sansbury, Partner

Name & Title of Authorized Representative (Printed)

8/1/2025

Date

City of Madeira Beach
RFP# 25-10
Page 18

Attachment #4

**CITY OF MADEIRA BEACH RFP 25-10
PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR**

License to Practice in Florida

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



City of Madeira Beach
RFP# 25-10
Page 19

Attachment #5

**CITY OF MADEIRA BEACH RFP 25-10
CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF**

Ron DeSantis, Governor Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER: AC45811 **EXPIRATION DATE: DECEMBER 31, 2025**

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

SANSBURY, WADE PATTEN
1401 MANATEE AVENUE WEST
SUITE 1200
BRADENTON FL 34205

ISSUED: 09/18/2023

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Do not alter this document in any form.
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Ron DeSantis, Governor Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER: AC42735 **EXPIRATION DATE: DECEMBER 31, 2025**

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

ANDERSON, DANIEL ROSS
1401 MANATEE AVE W
SUITE 1200
BRADENTON FL 34205

ISSUED: 12/27/2023

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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

MARLOWE, GARRETT GRANT
5718 19TH AVE N
ST PETERSBURG FL 33710

LICENSE NUMBER: AC55019
EXPIRATION DATE: DECEMBER 31, 2026

Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)
ISSUED: 12/31/2024
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Attachment #6

CITY OF MADEIRA BEACH RFP 25-10
PEER REVIEW OF QUALITY CONTROL



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 and compliance with the firm's system of quality control 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; and an examination of service organizations (SOC 2 engagement).

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

Additional Services Available to the City

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

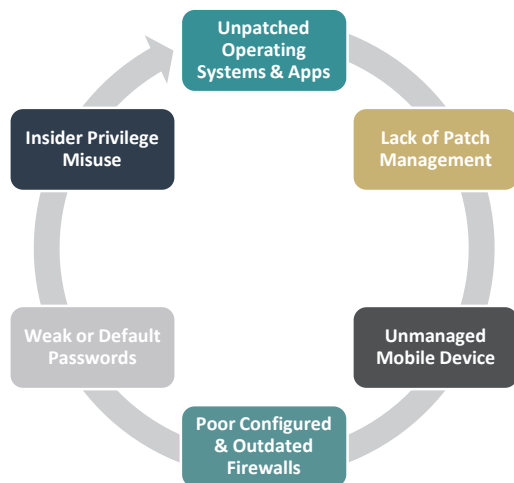
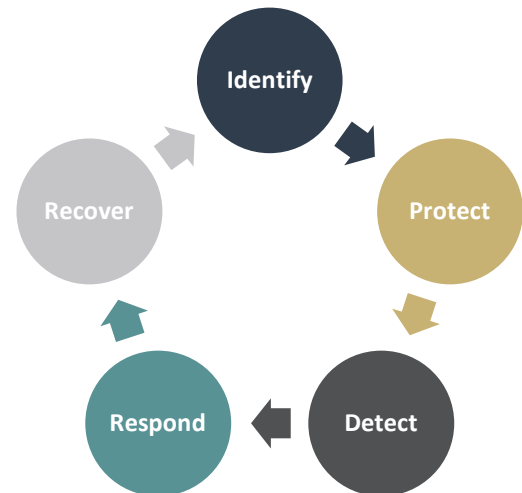
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

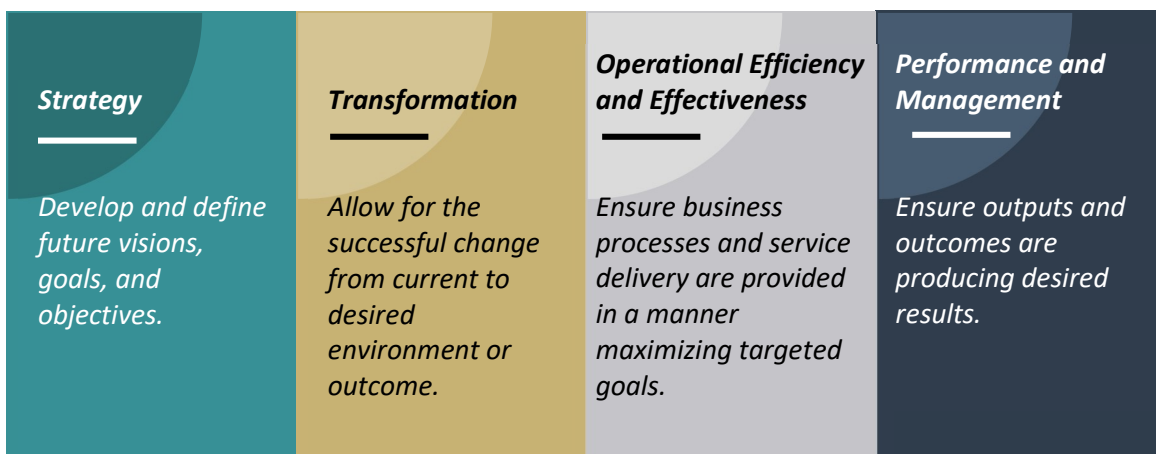


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:



Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of
quality & expertise

INNOVATION.

Continued advancements,
opportunities & solutions to
drive us into the future

INSPIRATION.

A culture guided by our
vision of service and
community



www.mjcpa.com

August 1, 2025

**Proposal to Provide Financial
Audit Services to:**

The City of Madeira Beach, RFP 25-10



**CONTACT & AUTHORIZED
REPRESENTATIVE:**

Joseph M. Krusick, CPA, Partner

Tampa/Clearwater

29605 US Hwy 19 North, Suite 130
Clearwater, Florida 33761
(727) 785-7460

Orlando

501 S. New York Ave., Suite 100
Winter Park, Florida 32789
(407) 644-5811

Miami Lakes

7900 NW 155 St., Suite 201
Miami Lakes, Florida 33016
(305) 445-7956

Miramar

11450 Interchange Circle
Miramar, Florida 33025
(954) 435-4222

North Palm Beach

631 US Highway 1, Suite 405
N. Palm Beach, Florida 33408
(561) 848-9300

krusick@mosskrusick.com
www.mosskrusick.com

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August 1, 2025

The City of Madeira Beach
300 Municipal Drive
Madeira Beach, Florida 33708
Re: Proposal to Provide Financial Auditing Services

Dear Members of the Board:

The partners and staff of Moss, Krusick & Associates, LLC ("MKA") offices Tampa/Clearwater, Winter Park, Miami Lakes, Miramar, and North Palm Beach sincerely appreciate this opportunity to propose on professional services for **The City of Madeira Beach** (the "City"). With experience and a commitment to providing the highest level of service to our clients, we strongly believe we are the right CPA firm for your organization and will be able to perform the work within the established time period. The following highlights address key points of our proposal:

- MKA, with deep roots in the Orlando and Central Florida accounting community going back over 30 years, has 135 employees and considerable experience in the non-profit and governmental industries with **non-profit and governmental clients representing more than 50% of our practice.**
- We understand the non-profit and governmental industries as we currently perform auditing and tax services for a variety of non-profit and governmental organizations including **Tooele City Corporation, Albany County School District No. 1, Ashley Valley Sewer District, Language & Literacy Academy for Learning, Inc., 19 Early Learning Coalitions throughout Florida, and the Foundations for Osceola and Seminole County School Boards.** The Executive Directors of these organizations can be contacted for references.
- **We actively support the mission of our non-profit and governmental clients** by volunteering our time, getting involved in their fundraising events and being advocates of their organizations. We co-chaired a fundraiser for a large non-profit organization that raised over \$85,000 and **received the Orlando Sentinel's Community Service Champion Award.** MKA has been named one of the Top Philanthropic Companies by the Orlando Business Journal for the previous nine years, for annual contribution exceeding \$275,000.
- **We maintain minimal turnover,** are consistently ranked in the Orlando Sentinel's Top Places to Work and the Orlando Business Journal's Healthiest Employer, and have a family-friendly, positive culture within the firm.
- MKA is a member of BDO Alliance USA, an Association of high-quality, accounting and consulting firms with a global network in 166 countries. **This BDO association gives MKA the resources of the 5th largest accounting firm in the world.**

Please contact me at (407) 644-5811 with any questions. Our proposal is firm and irrevocable. We are honored to know you are considering our firm and look forward to working together.

Sincerely,



Joseph M. Krusick
Engagement Partner

Partners

W. Ed Moss, Jr.
Joe M. Krusick
Ric Perez
Cori G. Novinich
Renee C. Varga

Winter Park, FL 32789
501 S. New York Ave.
Phone: 407-644-5811
www.mossskrusick.com

Clearwater, FL 33761
29605 US Hwy 19 North
Phone: 727-785-7460

N. Palm Beach, FL 33408
631 US Highway One
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Phone: 305-445-7956

Miramar, FL 33025
11450 Interchange Circle
Phone: 954-435-4222

FIRM OVERVIEW, AWARDS, AND NATIONAL FIRM RESOURCES:

MKA is a regional accounting firm located in Tampa/Clearwater, Winter Park, Miami Lakes, Miramar, and North Palm Beach. The firm has 135 professional and administrative personnel including 26 partners, four who have been in the Orlando area for more than 30 years each. The firm was formed in 1990 and has gone through various partnership arrangements. The firm is a limited liability company. We are a boutique firm serving as an alternative to a national firm. Our Winter Park office houses our audit department and the engagement team, including the engagement partner, who will manage all audit functions.

Please see the Orlando Business Journal article about our firm on the next page

- Orlando – The City’s Magazine – 2023 and 2024 Best of Orlando Accounting Firms
- Inside Public Accounting – Top 5 Fastest Growing Firms for 7 of the previous 13 years
- The Orlando Business Journal – 2019 - 2023 Fast50 Award
- The Orlando Business Journal – 2021 - 2024 Golden 100 Top Privately Held Companies
- The Orlando Business Journal – Top Philanthropic Companies in 2015 - 2023
- The Orlando Sentinel – Top Workplaces for the previous 13 years; Ranked 3rd, ahead of all other Central Florida accounting firms in 2015
- City of Winter Park – Hall of Fame Inductee 2014
- The Orlando Business Journal – 2012 Healthiest Employer Champion, Small Business Category Finalist for four years
- International Magazine Award – Non-Profit Advisory Firm of the Year in Florida

BDO Alliance USA gives **MKA the resources of the 5th largest accounting firm in the world.**

APPROACH TO CLIENT SERVICE – PROACTIVE, PROMPT & PERSONAL:

We ensure the quality of our product will be extraordinary by following core service values:

- All emails or phone calls will generally be returned the same business day
- Having a strong business acumen and understanding your business allows us to bring meaningful observations and recommendations to management
- Staying up to date on industry issues by attending national conferences annually and proactively communicating any changes
- We treat our business relationships more like a partnership and you will be a high valued client **receiving first priority from our audit and tax partners**
- Recognizing the need to be efficient and proactive throughout the process we are available for questions throughout the year
- We stay responsive and focused by **personally delivering our draft reports** ahead of schedule and discussing any questions with management

PROPOSED FEE:

Our firm, fixed-price, not-to-exceed fee for audit services for the initial three-year term are **\$56,000, \$57,500, and \$59,000, for the years ending September 30, 2025, 2026, and 2027, respectively. Upon mutual written agreement by both parties and approval by the City’s Board of Commissioners, our fees for two additional one-year periods will be \$60,500 and \$62,000 for the years ending September 30, 2027 and 2028, respectively.** There will be no “surprise” billings and the fee includes transition costs from the prior auditor and any out-of-pocket and travel expenses. Our firm philosophy is not to bill for every phone call and if we can answer your question without having to do any research, we will not bill you for that time. Our goal is to meet and exceed your expectations. We welcome the opportunity to demonstrate our commitment to delivering quality service at a competitive price.





T H E L I S T

Orlando Business Journal Top Philanthropy Award
2015 thru 2023



Orlando Sentinel Top Workplaces
2012 thru 2024



Orlando Magazine
2023 & 2024



OBJ Fast Growing
2019 thru 2023



OBJ Top Privately Co.
2022 thru 2024



Inside Public Accounting Fastest Growing Firms
2012, 2013, 2014, 2018, 2019, 2022 & 2023



MIAMI LAKES

WINTER PARK

MIRAMAR

NORTH PALM BEACH

Construction & Real Estate | Nonprofit & Governmental | Outsourced Accounting | Medical & Dental Practices | Employee Benefit Plans | Outsourced IT | CIRA Industry

OUR VISION

- Develop our Community, Employees, and Clients
- Donate time and resources to non-profit clients
- Provide the best possible work environment
- Organize office events and family functions
- Provide constant on the job training & seminars
- Receive input from Millennial Shark Tank



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www.FIREWALL-CS.com • 407.647.3730 • IT SERVICES

CLIENT TESTIMONIAL

Our long standing relationship with Moss, Krusick & Associates, has been established by their partners and staff providing financial and tax services that display an understanding of our business and level of business acumen that results in solid value to our company.

Ken Dixon, President
Leland Enterprises, Inc.
UCF Kenneth G. Dixon School
of Accounting



"Bringing Solutions and Prosperity to our Clients"



MKA is a member of BDO Alliance USA, a nationwide Association of high-quality, independent accounting and consulting firms with members in major cities in the United States and throughout the world. Each member draws on the services of the Association and the individual or combined talent of member firms to better serve their clients and manage their firm. BDO Alliance USA provides quality services and resources to members through a global network of over 1,700 offices in over 166 countries. The Association provides MKA with formal consulting services and educational programs for topics such as non-profit and governmental accounting and information technology. There is also a consultant available for complex non-profit and governmental issues. **This BDO association gives MKA the resources of the 5th largest accounting firm in the world.**

MKA has extensive experience serving clients across a broad array of industries including a large emphasis in the government space. Our government expertise includes school districts, special districts, cities, and towns. We provide both audit and accounting services to those entities. Our dedicated team of professionals perform audits for entities across a diverse group of industries and work diligently to ensure the audited financial statements, supplemental schedules, and audit opinions are timely issued.

The partners who will be working on your engagement have Big Four, international backgrounds and significant experience in the non-profit and governmental industries on a wide range of issues, including Uniform Guidance and single audit issues. This background allows us to be proactive in addressing opportunities and concerns and also allows for periodic rotation of partner responsibilities. Our audit team and partners are very involved in all engagements and are accessible via email or phone call to resolve any issues and will return your questions on the same day.

By providing proactive, personal and prompt services, utilizing our business acumen and leveraging our in-depth knowledge of specific industries, we are confident our association will be mutually beneficial and profitable.

The firm offers auditing and accounting, tax planning and preparation and QuickBooks financial statement assistance to approximately 500 small and medium size businesses at competitive prices without sacrificing quality. We have a concentration of clients in the non-profit and governmental, real estate and construction, light manufacturing, restaurant, homeowner and condominium association, and employment benefit and pension plan industries.

We are a well-respected CPA and consulting firm in Central Florida. The exceptional reputation that we have earned in the community is the result of hard work and commitment to quality service. We are successful because we stay true to our vision, focus on the mission, and live by core values.

We demonstrate our commitment to the government sector by volunteering our time, participating in fundraising events, and being advocates for our non-profit and governmental clients.

ORGANIZATION SIZE AND STRUCTURE:

Staff Level:	Partner	Manager	Senior	Staff	Administrative	Total
Number:	26	16	23	58	12	135
CPAs:	22	8	3	3	0	36



QUALITY CONTROL & PEER REVIEW:

We are members of the American Institute of Certified Public Accountants, which requires a "Peer Review" by an independent third party every three years. A Peer Review is a review and evaluation of a firm's workpapers, reports and policies by a team of CPAs from other CPA firms.

MKA has been through nine successful peer reviews since 1990. We have received a rating of pass on our 2023 review and all prior reviews. Our peer reviews included a review of our non-profit and government auditing services and reviews in accordance with *Governmental Auditing Standards*. Please see our 2023 System Review Report dated May 24, 2024 in **Attachment-6**.

We have our own quality control program which includes annual monitoring of our quality control procedures as specified in our Quality Control Document. Our quality control is enhanced by detailed and technical reviews performed by former Big Four managers. In addition, Mr. Ed Moss, served on the FICPA's Peer Review Committee for six years including one year on the Executive Committee.

INDEPENDENCE:

MKA is independent with respect to **The City of Madeira Beach** as defined by U.S. Generally Accepted Auditing Standards and the *U.S. General Accounting Office's Government Auditing Standards*. There has been no involvement in any professional relationships that would infringe on our independent status.

MKA can advise you on the selection of appropriate accounting principles and methods; however, the final decisions as to adoption are yours. As to financial reporting, MKA can prepare the financial statements and footnotes from your trial balance and information provided. Having us provide this service is not an indication of an internal control weakness, but rather a convenience, and does not impair our independence, as the financial statements are subject to your review and approval. In addition, we can propose journal entries, provided you review them and satisfy us that you understand the nature of the proposed entries, their impact on the financial statements and ultimately approve the entries.

Our philosophy is to provide meaningful and necessary services requested by our clients without violating the independence rules. However, we cannot prepare any source documents, authorize, or consummate a transaction, have custody of your assets, supervise your employees, or report to the Board of Directors on behalf of management without impairing our independence. Significant auditor judgment is required to properly implement the independence rules.

REGISTRATION, LICENSURE, & PERMIT:

MKA and all supervisory professional staff are in compliance with the registration, licensure and permit requirements to practice public accounting in the State of Florida. See **Attachment-4** for a copy of our current state of Florida license. In addition, all assigned professional staff are qualified to perform governmental audits and have met the required education requirements. See **Attachment-5** for the audit team's CPA licenses.



EVIDENCE OF FINANCIAL STABILITY:

MKA has annual revenues of approximately \$25 million and is a participant in a newly formed national platform firm with offices in Los Angeles, Tacoma, Salt Lake City, Denver, Charlotte and Florida (which is MKA). Combined, we are a top 50 tax and advisory firm in the United States.

FIRM ASSERTIONS:

We have not been subject to disciplinary action or any federal or state field or desk reviews including the State Board of Accountancy within the last three years. The firm has had no regulatory lawsuits over the last three years or prior and has no pending litigation.

AFFILIATIONS:

MKA's employees are active members in local professional and business organizations. Through these memberships, we keep abreast of key issues that affect the local business community. We are also able to increase our information network through business and professional contacts and by attending conferences and seminars. Our affiliations include groups within the non-profit, governmental, manufacturing, retail, commercial, and healthcare industries.

Some of the organizations we are affiliated with include:

- ***BDO Alliance USA***
- ***AICPA Governmental Auditing Quality Center***
- ***AICPA Center for Audit Quality***
- ***AICPA Employee Benefit Plan Audit Quality Center Member***
- ***AICPA Private Companies Practice Section***
- ***NPAC (National Association of Nonprofit Accountants & Consultants)***
- ***Chambers of Commerce***
- ***Home Builders and Contractors Associations***
- ***American and Florida Institute of Certified Public Accountants***
- ***Leadership Orlando and Winter Park***



AUDIT SERVICES:

We have extensive experience with financial and single audits of non-profit and governmental organizations and **50% of our practice is servicing non-profit and governmental organizations** and their needs in financial and compliance reporting.

ACCOUNTING ASSISTANCE:

Our accounting department performs various degrees of monthly, quarterly and annual accounting and bookkeeping assistance using QuickBooks and other accounting software. Our professionals are available for services ranging from monthly bookkeeping to the preparation of federal and state payroll tax returns and sales tax assistance. In addition, we are available to answer specific questions on accounting transactions or software that you may have. We have several QuickBooks Pro-Advisors on staff to assist with set-up and any issues that arise across the various versions of the software.

We are familiar with software packages such as Great Plains, MIP/Sage, QuickBooks Non-Profit, QuickBooks Online, Sage Intacct, Raiser's Edge, CIL-Suite, Peachtree and many others. In addition, we recently implemented a virtual software package for a client with locations in three states. All the locations utilize the software for daily input and review of reporting packages. We oversee the entire accounting process for this entity utilizing a virtual online system. We are responsible for billing, accounts payable, cash forecasting and timely profit and loss statements.

MKA also has the resources to perform "non-traditional" accounting and consulting services. The following are professional services offered by us:

CLIENT SEMINARS:

Audit and tax services for non-profits are a significant portion of our practice. Therefore, a substantial portion of our continuing professional education (CPE) is devoted to related topics. We sponsor at least one accounting and auditing CPE program annually. The speakers are generally from the American Institute of CPAs, accounting professors from state universities, or our managers and partners. Recognizing that our clients as well as our firm can benefit from these seminars, we are pleased to be able to invite our clients to join us.

BEST PRACTICES CONSULTATION:

Running a non-profit or governmental entity requires a great deal of time and attention. The paperwork alone can become overwhelming. With the right tools and training, this job can be easier, and your business can be run more profitably. We offer consultation services to help you choose the right business procedures and management software, and we are here to guide you through the setup. We can answer any questions you have along the way.

GRANT PROPOSAL WRITING:

We are experienced in writing quality grant proposals for non-profit and governmental entities. We research foundations that provide grant funding that suit your services and can aid in the customization of the grant to better coincide with agency guidelines. We have a proven success rate.

OUR FIRM EXPERIENCE IN PROVIDING ADDITIONAL SERVICES INCLUDES:

- The School District of Osceola County – Performed review of controls over warehouse inventory operations related to school supplies and equipment, and documented findings in a formal agreed-upon-procedures report.
- Foundation for Seminole County Public Schools – Assisted with the setup of a new chart of accounts and formatting of their internal financial statements to improve tracking of temporarily restricted funds.



SECTION 2 – FIRM QUALIFICATIONS AND EXPERIENCE

Item 7A.

SIMILAR ENGAGEMENTS PERFORMED IN THE LAST THREE YEARS:

MKA and its affiliated national platform firms located around the country perform work for numerous municipalities. Below is a sample list of current municipal clients that may be contacted for reference:

Client & Reference	Description of Work	Years on the Job	Engagement Partner
Tooele City Corporation <i>Ms. Shannon Wimmer, Finance Director</i> 90 North Main Street Tooele, UT 84074 435-843-2156 shannonw@tooelecitey.gov	Financial Statement Audit and Consulting Work (Fund Accounting)	10	Brandon Keyes, CPA
Albany County School District No. 1 <i>Ms. Trystin Green, Chief Financial Officer</i> 1948 Grand Ave. Laramie, WY 82070 307-721-4400 tgreen@acsd1.org	Financial Statement Audit (Fund Accounting) and Single Audit	4	Brandon Keyes, CPA
Ashley Valley Sewer District <i>Mr. Dean Gibbs, General Manager</i> 4000 E 2200 S Vernal, UT 84078 435-789-9805, ext. 10 dean@ashleyvalleysmb.gov	Financial Statement Audit and Consulting Work	8	Brandon Keyes, CPA

The following are a sample of current pension plan clients that you may contact for reference:

Client & Reference	Description of Work	Years on the Job	Engagement Partner
The Foundation for Osceola Education <i>Ms. Kerry Avery, Chief Financial Officer</i> 2310 New Beginning Rd., Suite 118 Kissimmee, FL 34744 407-870-4827 kerry.avery@osceolaschools.net	Financial Statement and Pension Audit (Fund Accounting)	22	Joe Krusick, CPA
Language & Literacy Academy for Learning <i>Dr. Tandria Callins, Principal</i> 330 Avenue C SE Winter Haven, FL 33880 863-268-2903 tandria.callins@llalschool.org	Financial Statement and Pension Audit (Fund Accounting) and Single Audit	6	Joe Krusick, CPA

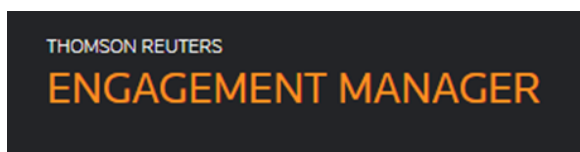


SECTION 2 – FIRM QUALIFICATIONS AND EXPERIENCE

Item 7A.

VIRTUAL OFFICE AND TECHNOLOGY EXPERIENCE:

All professional staff are provided high-quality laptops, printers, and scanners. We ensure our managers and staff are fully capable of performing everything needed on-site. This includes access to our specialized virtual network which is a state of the art, secured, cloud computing system. The quality and efficiency of our work has been enhanced by the use of a streamlined central system that allows constant teamwork in real time for multi-users with multi-access between managers and staff across departments and locations. Our staff have statistical sampling software, auditing programs, research documents and technical pronouncements all in electronic format.



Paperless Workpapers – Excel, Word, Adobe, Interactive, Import Trial Balances



Smart Sync – Access on Web Browser, Multi-User, Multi-Sites



Audit Software – Research, Audit Checklists, Audit Programs, Worksheets, Letters, Reports



Analytical Software – Benchmarking Analytics, Real Time Data Industry Trends



Fixed Asset Software – powerful, comprehensive system that can meet all your asset management needs with remarkable speed and ease



Tax Software – Eliminates the manual tasks at every client touchpoint through secure tax return delivery and collecting e-signatures



ULTRATAX SOFTWARE

Tax Software – Automate entire business tax process



Practice CS

Time and Billing Software – track time and billing efficiently



Client Portal – efficient and secure way to send documents



"Bringing Solutions and Prosperity to our Clients"

SECTION 3 – ENGAGEMENT TEAM STAFF EXPERIENCE

Item 7A.

STAFF ASSIGNED TO THE ENGAGEMENT:

We understand the need for an efficient audit of **The City of Madeira Beach**. We want to develop a mutually beneficial, long-term relationship with your organization so that we can assist with present challenges and future opportunities. This engagement requires technical expertise and seasoned experience on the part of those who serve you. We have organized a team of professionals committed to serving you that represents our most knowledgeable staff for your business.

ENGAGEMENT TEAM:

W. Ed Moss, Jr., CPA
MKA Managing Partner

Joe Krusick, CPA
Engagement Partner

Brandon Keyes, CPA
Concurring Audit Partner

Lana Holiday, CPA
Audit Manager

Justin Cabral, CPA
Audit Partner

MKA POLICY ON STAFFING THE ENGAGEMENT:

MKA is an equal opportunity and affirmative action employer. It does not discriminate against applicants or employees based on race, color, citizenship status, national origin, ancestry, gender, sexual orientation, age, religion, creed, physical or mental disability, marital status, veteran status, political affiliation, or any other factor protected by law. MKA complies with the laws regarding reasonable accommodation for handicapped and disabled employees and prides itself on having a diverse employee base with a significant portion belonging to minority groups.

MKA's policy is to maintain existing staff on all engagements they have previously worked on. This ensures maximum efficiency on the engagement for the firm and client. The firm maintains personnel policies to minimize turnover, however, within the accounting industry some turnover is inevitable. **The firm is below the national average for staff turnover as our turnover has been less than 20% over the past five years.**

MKA is fully capable to provide the services you need as evident in the high number of returning clients we retain, and the experience of our staff. Staff will be assigned to this engagement on a full-time basis and are charged with performing the majority of the engagement work. Each member of your client service team is always available should you require it. You are assured this team will perform to the best of their ability.

DIVERSITY, EQUITY, AND INCLUSION POLICY:

MKA is committed to fostering, cultivating, and preserving a culture of diversity, equity, and inclusion. Human capital is the firm's most valuable asset. We embrace and encourage our employees' differences in age, color, disability, ethnicity, marital status, race, religion, gender, language, national origin, political affiliation, sexual orientation, socio economic status and any other characteristics that make our employees unique. Women at MKA account for 57% of the workforce and 46% of partner positions, which are **well above** the national averages of 51% and 23%, respectively. MKA currently employs 38% and 41% minorities in the firm and management positions, respectively. This is **twice the national average**. In addition, over the last 10 years we have sponsored work visas for multiple employees. Currently we have **5 employees** who have obtained work visas through MKA sponsorships.



W. Ed Moss, Jr., CPA

MANAGING PARTNER

A CPA with more than 30 years of accounting and auditing experience, he has extensive experience with 501(c)(3) organizations, Uniform Guidance and Florida Single Audit compliance, a thorough understanding of reporting requirements, operations and applicable laws for non-profit and governmental entities, Federal Form 990 completion, 401(K) plans, business valuations, litigation services, and financial/management accounting systems and controls.

Education

University of Florida, Gainesville, FL
BS in Accounting, High Honors, 1982

Certification

Certified Public Accountant
State of Florida, 1983

- 1990 – Present – Partner in various firm structures, currently Managing Partner with Moss, Krusick & Associates, LLC
- 1982 – 1989 – Audit Manager with **Price Waterhouse**, Orlando

Professional/Community Affiliations

- National speaker and trainer for NCRC, regarding NFP financial management and cybersecurity
- Member of the Board of Visitors for Lake Highland Preparatory School
- Orlando Chamber of Commerce, Leadership Orlando, Participant
- Winter Park Chamber of Commerce, Leadership Winter Park, Participant
- FICPA Peer Review Executive Committee
- UCF Kenneth G. Dixon School of Accounting Advisory Board
- Certified QuickBooks Advisor
- Various tax planning articles published in Orlando Business Journal
- Various speaking engagements on audit and tax topics at UCF
- BDO Alliance Panel Speaker regarding Private Equity at the 2025 BDO Engage and Evolve Conferences

Joe Krusick, CPA

ENGAGEMENT PARTNER

A partner in the firm who has over 25 years of public accounting experience including 13 years with **Ernst & Young LLP** in the Milwaukee and Orlando offices, where he was a Senior Manager directing audits of SEC registrants, non-profit and governmental entities, and entrepreneurial companies. Joe's other areas of expertise are manufacturing and retail industries, Sarbanes Oxley (SOX) consulting, 401(K) plans, SEC accounting and reporting and QuickBooks Advising.

Education

San Jose State University, San Jose, CA
BS in Accounting, High Honors 1983

Certification

Certified Public Accountant
Florida, Wisconsin, Nevada

- Joined the Firm in 2005, promoted to Partner in 2009
- 13 years experience with **Ernst & Young LLP**
- 3 years experience as a CFO of a pre-IPO fiber optic telecommunications company
- 2 years experience as a SOX consultant for Fortune 100 companies

Professional/Community Affiliations

- American Institute of Certified Public Accountants, Member
- Florida Institute of Certified Public Accountants, Member
- Citrus Club of Orlando
- Finance Committee Chairman of a large non-profit organization



Brandon Keyes, CPA

CONCURRING AUDIT PARTNER

A partner in the firm who has over 17 years of public accounting experience. He has extensive experience working with nonprofit organizations, schools, including school districts and private schools, cities and towns, service organizations, construction, manufacturing, software development companies, financial institutions, real estate, and corporate foreign exchange companies.

Education

Weber State University, Ogden, UT
MaCC in Professional Accountancy, 2008

Certification

Certified Public Accountant
State of Utah, 2010

Professional/Community Affiliations

- American Institute of Certified Public Accountants, Member
- Utah Association of Certified Public Accountants, Member

Lana Holiday, CPA

AUDIT MANAGER

Lana has developed an expertise in governmental and non-profit financial audits, as well as internal audit. She joined the firm in 2025 and has over ten years of experience, including 6 years with **Ernst & Young LLP**, where she directed audits with governmental entities.

Education

Ohio Northern University, Ada, OH
MA in Professional Practice in Accounting, 2016

Franklin University, Columbus, OH
BS in Accounting and Forensic Accounting, 2013

Certification

Certified Public Accountant
Florida, 2023 and Virginia, 2019

Experience

- Over 8 years of experience at public accounting firms including Ernst & Young LLP, and now MKA.
- Areas of expertise include preparation and review of Annual Comprehensive Financial Reports, OMB Circular A-136, TFM USSGL, state and local government financial statement audits, and other governmental guidance and industries.

Justin Cabral, CPA

AUDIT PARTNER

Justin is a valued member of our audit team and has developed an expertise in non-profit and governmental entities with Uniform Guidance federal and state single audits with multiple grant sources. Justin works on all of our charter school and pension audits and on the Foundation For Osceola Education and Language and Language & Literacy Academy for Learning. He joined the firm in 2013.

Education

University of Central Florida, Orlando, FL
BS in Accounting, 2012
MS in Accounting, 2013

Certification

Certified Public Accountant
State of Florida, 2015

- Audit professional with over 13 years of experience at Moss, Krusick & Associates, LLC
- Areas of expertise include charter school, non-profits, governmental, and federal and state single with multiple grant sources.
- Justin serves on our peer review team and performs three to four peer reviews annually.



SECTION 3 – ENGAGEMENT TEAM STAFF EXPERIENCE

Item 7A.

Brandon Nemeth

AUDIT SENIOR

Brandon is a valued member of our audit team and has developed an expertise in non-profit and governmental entities, Uniform Guidance, federal and state single audits with multiple grant sources. Brandon works on our charter school and non-profits audits. He joined the firm in 2022.

Education

University of Central Florida, Orlando, FL
BS in Accounting, 2022

Certification

Certified Public Accountant,
Candidate

- Audit professional with over 3 years of experience at Moss, Krusick & Associates, LLC
- Areas of expertise include charter school, non-profits, governmental, and federal and state single with multiple grant sources.

Seniors and Staff

In addition to the previously named individuals, we will add additional staffing resources based on need. We recruit the best and brightest people who are strong in their field and provide them with excellent working experience and comprehensive training.

CONTINUING PROFESSIONAL EDUCATION & IN-HOUSE TRAINING SEMINARS:

To augment our education, staff attend additional accounting, auditing, tax, management and ethics seminars and conferences sponsored by the American Institute of CPAs, the Florida Institute of CPAs, and other organizations. All members of the audit staff that are required to meet the continuing professional education requirements of the Florida Board of Accountancy, the *Government Auditing Standards*, and the American Institute of CPA's Private Companies Practice Section, have done so. At a minimum, they complete 80 hours of continuing professional education every two years. Our CPAs generally exceed these requirements.

Since non-profit, governmental and commercial auditing are integral components of our revenue base, a substantial portion of our continuing professional education (CPE) is devoted to related topics. **Our partners and managers make non-profit and governmental education a priority and attend at least one national conference on an annual basis** in addition to all other required CPE.

The following summarizes courses that the engagement team of the City of Maderia Beach have attended:

2023-2025	Joe	Lana	Justin
BDO National Conference – Non-Profit/Governmental Update (BDO)	✓	✓	✓
Non-Profit and Governmental Update (AICPA)	✓	✓	✓
Solving Complex Single Audit Issues (AICPA)	✓		
Single Audit Uniform Guidance Training (webinar)	✓	✓	✓
Annual National Not-for-Profit Financial Executive Forum (AICPA)			
Audit and Accounting Update (in-house program)	✓	✓	✓
EY Accounting & Audit Conference – Non-Profit Update (EY)	✓		
GAQC Designated Partner Planning (AICPA)	✓		



MKA is committed to providing you with quality service while meeting the schedule and service requirements in a time efficient manner. In preparing for this proposal, MKA has obtained a basic understanding of the entity to be audited and proposes to structure the audit of the financial statements of **The City of Madeira Beach** to be as flexible as possible. The audit procedures used will be sufficient to enable us to express an opinion on the fairness with which the financial statements present the financial position and results of operations in accordance with generally accepted accounting principles. Such procedures will be adequate to also determine whether the operations were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, and Federal laws. We will deliver the following each year:

Audit Reports:

- Independent Auditor's Report on Financial Statements
- Independent Auditor's Report on Internal Control over Financial Reporting and Compliance
- Federal and State Single Audit Reports (if applicable)
- Report on compliance with Section 218.415, Florida Statutes
- Management Letter as required by Chapter 10.550, Rules of the Auditor General

Additional Deliverables:

- Presentation of audit results to the City's Board of Commissioners
- Electronic copies of all reports in PDF format
- Adjusting journal entries, if any
- Letter to management detailing findings and recommendations for improvements, if any

OPEN COMMUNICATION DURING AUDIT PROCESS:

We will communicate with management on a regular basis and in a number of ways:

- Remote and in-person audit meetings and testing as needed or desired.
- Conference calls to raise minor issues identified during the course of the audits.
- Annual audit closing meetings to report audit findings and resolve any outstanding issues.
- Ad hoc meetings and telephone conversations as necessary to discuss financial and operational challenges as they arise.

COORDINATED APPROACH:

- We will place significant emphasis on close coordination with management to gain a meaningful understanding of management's own risk assessments and procedures in place to address these risks in order to make our own work as efficient and effective as possible.
- We will gather sufficient information on the market and key business/audit risks to enable us to design appropriate audit procedures, and conduct the audit in the most efficient manner and within the agreed time frame and budget. Information gathering will also include a "prepared by client" list with an agreed timetable for provision of information and pre-year end planning meetings.
- We also seek to provide feedback to management on potential controls improvement as early as possible, to help management in performing its responsibilities to maintain effective controls, and leverage any changes made by management early in our audit process.



TRANSITION FROM PRIOR AUDITOR:

There will be no additional charges for the transition from your previous auditor to us and we will not charge any additional startup fees. We have a proven history of smooth transitions. Once **The City of Madeira Beach** has informed the predecessor auditing firm of their replacement, we will coordinate with the predecessor firm. To ensure compliance with auditing standards, we will send the predecessor auditor a form with inquiries regarding the prior audit and to request review of their workpapers. We will request copies of critical prior year workpapers and any other documents we consider necessary. We prefer to perform these steps during the planning timeframe.

PLANNING PHASE & COMPLIANCE:

We will meet with key personnel in order to discuss any areas of concern management may have and to discuss timing, spacing, and items needed to conduct the audit. We will review prior year financial statements, prior year findings and recommendations, if any, and define key risk areas. During this phase we will develop a detailed plan, including time budgets and completion schedules. **In addition, we provide a list of items needed to complete the engagement with the expected dates we will need the information.** The list will include support for the balance sheet accounts, transaction samples, grant documents and other information as needed.

- **Personnel** – **MKA's personnel including a manager and/or supervisor performing audit fieldwork will work at the office of The City of Madeira Beach at least 1 – 2 days, to perform their specific assignments.** The principle functions of the partner-in-charge are to supervise and review the adequacy of the audit procedures and work papers. The manager and seniors are responsible for planning and supervising the audit, including fieldwork procedures and reviewing audit work papers. They are also responsible for preparing proposed management findings and recommendations and drafting audit reports. The seniors and their staff will work together to perform all audit procedures including sampling, compliance testing, and account balance verification. The managers typically supervise two to three audits concurrently, and the senior and staff work on one audit at a time.
- **Review of Internal Control** – An evaluation will be made of the system of internal control, including the control environment, accounting systems and specific control procedures, to ensure that they meet the requirements of *Governmental Auditing Standards* and the GAO Standards for Audit Procedures. The evaluation will also ensure the controls can be relied upon to provide accurate information, are in compliance with the law and regulations, and to provide for efficient and effective operations. During this time, we will be able to design compliance tests as applicable to major grants/programs.
- **Analytical Review** – Our audit will include several levels of analytical review procedures, which are an essential element of any audit. As a part of our overall planning for the engagement, we will perform an initial analytical review to identify accounts where significant fluctuations have occurred. In addition, we will perform numerous analytical procedures during the course of our audit using data software and comparison to industry norms to identify outliers.
- **Sampling and Testing** – We will perform detail testing of revenue and expenses for the audit engagement. We utilize random number sampling techniques, with additional stratification of large populations that have a wide range of dollar values. This method will be used to test cash disbursements for purchases, cash receipts and revenues, payroll, and other audit areas as appropriate. This testing can be performed prior to year-end.



YEAR END FIELD WORK:

This phase of the audit will take place after the fiscal year end at a time scheduled with management and staff of **The City of Madeira Beach**. During this time, we will be able to perform compliance tests as applicable to any major grants/programs. Our compliance testing will also include procedures relating to revenues to ensure proper classification and compliance with regulations.

- **Balance Sheet Cutoff** – We will perform various analysis and testing of the major balance sheet accounts, ensuring proper cutoff and supporting detailed schedules. In addition, we will obtain cash, accounts receivable, and debt confirmations as considered necessary.
- **Financial Statement Disclosures** – We will review and prepare the disclosures to favorably display the financial status of **The City of Madeira Beach**. We will ensure all disclosures and supplementary data are in accordance with *Generally Accepted Accounting Principles* and *Government Auditing Standards*.

POST FIELDWORK – REPORTING AND COMMUNICATION:

We will hold an exit interview to discuss findings and recommendations and review the draft financial statements. We do not anticipate any items that were not previously discussed, as we will brief management as the audit progresses. The exit interview can be scheduled at your convenience.

- **Final Financial Statements** – The final financial statements can be issued within five business days from receipt of the Board's response to our findings and recommendations.
- **Management Letter** – Professional standards require an accumulation of all misstatements identified during the audit, other than those that are clearly trivial, and communication with the governing body and/or audit committee. We also generally discuss the application of accounting principles and auditing standards, recommendations to improve or strengthen management, accounting procedures, internal controls, and efficiency.
- **Board Presentation** – We will be ready to present to **The City of Madeira Beach's** Board of Commissioners at the next meeting after the completion of the audit. Our presentation will be at your location and can be tailored to meet your agenda, as you request.
- **Required Notification** – Management and the Board as appropriate under professional guidelines shall be notified immediately for any of the following reasons: schedule completion dates are in jeopardy, discovery of possible violations of laws or significant non-compliance with contractual requirements, discovery of the possibility of a fraudulent act, or discovery of a material weakness in internal controls.
- **Workpapers** – We will retain all workpapers for a period of at least five years. In addition, we will provide **The City of Madeira Beach** access free of charge, to copies of any or all workpapers for a period of at least five years.
- **ACFR Submission** – We will assist you in ensuring that **The City of Madeira Beach's** ACFR meets the standards necessary for submission to the Government Finance Officers Association (GFOA) Certificate of Achievement Program. The ACFR will also meet any present or to-be-established standards for disclosure to enable inclusion in various municipal bonds continuing disclosure libraries and depositories.

DATA COLLECTION:

MKA will obtain data by providing a detailed list of client assistance requirements, which will include support for the balance sheet accounts, grant documents, and other supporting information needed to complete the engagement. We will utilize the Cities ERP technology to obtain all balances, transaction detail and underlying supporting audit evidence. We will also use the "Audit Fieldwork Request Form" to make audit-related requests for information during data collection. We also use a secure electronic portal where clients can upload documents as an available alternative to email.



AUDIT TIMELINE SUMMARY:

Activity	Completion Date
Audit planning and entrance conference	Schedule upon contract award
Interim fieldwork	December 2025 or earlier
Final fieldwork	February 2026 or earlier
Exit conference and draft financial statements	March 16, 2026 or earlier
Final audit report delivered to the Board of Commissioners	March 31, 2026 or earlier
Submission to Auditor General and Federal Audit Clearing House, if applicable	The earlier of June 30, 2026 or 30/45 day requirement , as applicable

Note: The above timeline is contingent upon **The City of Madeira Beach** providing information in a timely manner.



SECTION 5 – PRICE PROPOSAL

Item 7A.

Professional Services for the Year Ending September 30, 2025:

Staff Level	Hourly Billing Rate	Estimated Number of Hours	Estimated Charges	Responsibilities
Staff	\$ 115	240	\$ 27,600	Work with seniors to perform all audit procedures including sampling, compliance testing, and account balance verification
Senior	175	77	13,475	Work with managers to perform fieldwork procedures and review audit work papers, responsible for preparing proposed management findings and recommendations, and drafting audit reports
Manager	205	70	14,350	Responsible for planning and supervising the complete audit
Partner	325	38	12,350	Supervise and review the adequacy of the audit procedures and board presentations
Subtotal		425	67,775	
Timing Discount			(11,775)	
Total 2025 Fee			\$ 56,000	

Our proposed fee is firm, fixed, and is not to exceed the stated price. We are willing to commit to the fees listed below for the years ending September 30, 2025, 2026, and 2027. Upon mutual written agreement by both parties and approval by the City's Board of Commissioner, we are also willing to extend this commitment to the years ending September 30, 2028 and 2029:

Service	2025	2026	2027	2028	2029
City Audit Services	\$ 46,000	\$ 46,500	\$ 47,000	\$ 47,500	\$ 48,000
State and/or Federal Single Audit	6,000	6,500	7,000	7,500	8,000
Preparation Services	4,000	4,500	5,000	5,500	6,000
Total Fee	\$ 56,000	\$ 57,500	\$ 59,000	\$ 60,500	\$ 62,000

Any additional services not covered under the scope will be discussed with **The City of Madeira Beach**, prior to the work beginning, with a separate not to-exceed price.

There will be no "surprise" billings and the fee includes transition costs from prior auditor and any out-of-pocket, labor, materials, travel and other expenses. Our firm philosophy is not to bill for every phone call and if we can answer your question without having to do any research, we will not bill you for that time.

We want to develop a mutually beneficial, long-term relationship with **The City of Madeira Beach** so that we can assist with present challenges and future opportunities. We have the resources, energy, ingenuity, and commitment to accomplish the engagement objectives within your required time frame. A large part of our practice is involved with non-profit and governmental audits and we will be able to put all the resources of the firm into any question you might have. We trust you will find our proposal to be complete. However, should you have any questions regarding this proposal or desire any supplemental information, please call Joe Krusick at (407) 644-5811.



ATTACHMENTS

ATTACHMENT 1 – PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL

Item 7A.

Attachment#1

CITY OF MADEIRA BEACH RFP 25-10 PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL

Company: Moss, Krusick, & Associates, LLC

Address: 501 S. New York Avenue, Suite 100

City & State: Winter Park, FL Zip Code: 32789

Telephone: 407-644-5811 Principal Contact Email: krusick@mosskrusick.com

Date of Proposal: 8/1/2025

FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$ 46,000

II. State and/or Federal Single Audit (Per Program/Project): \$ 6,000


III. Financial Statement Preparation Services (ACFR): \$ \$4,000

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.	\$46,500	\$47,000	\$47,500	\$48,000
Item II.	\$6,500	\$7,000	\$7,500	\$8,000
Item III.	\$4,500	\$5,000	\$5,500	\$6,000

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

Name & Title of Authorized Representative: (Printed) Joseph M. Krusick, Engagement Partner

(Signature) 

Attachment#2

CITY OF MADEIRA BEACH RFP 25-10
ACKNOWLEDGEMENT OF ADDENDA

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

Addendum No. 1	Dated July 15, 2025
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

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

Name of Business: Moss, Krusick & Associates, LCC

By:

(Signature)



Name & Title Joseph M. Krusick, Engagement Partner

ATTACHMENT 3 – AFFIRMATIVE STATEMENT OF INDEPENDENCE AND NO CONFLICT OF INTEREST

Item 7A.

Attachment#3

CITY OF MADEIRA BEACH RFP 25-10 AFFIRMATIVE STATEMENT OF INDEPENDENCE AND NO CONFLICT OF INTEREST

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

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

[Signature]



Joseph M. Krusick, Engagement Partner

Name & Title of Authorized Representative (Printed)

Date 8/1/2025

 Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MOSS, KRUSICK & ASSOCIATES, LLC
501 S NEW YORK AVE SUITE 100
WINTER PARK FL 32789

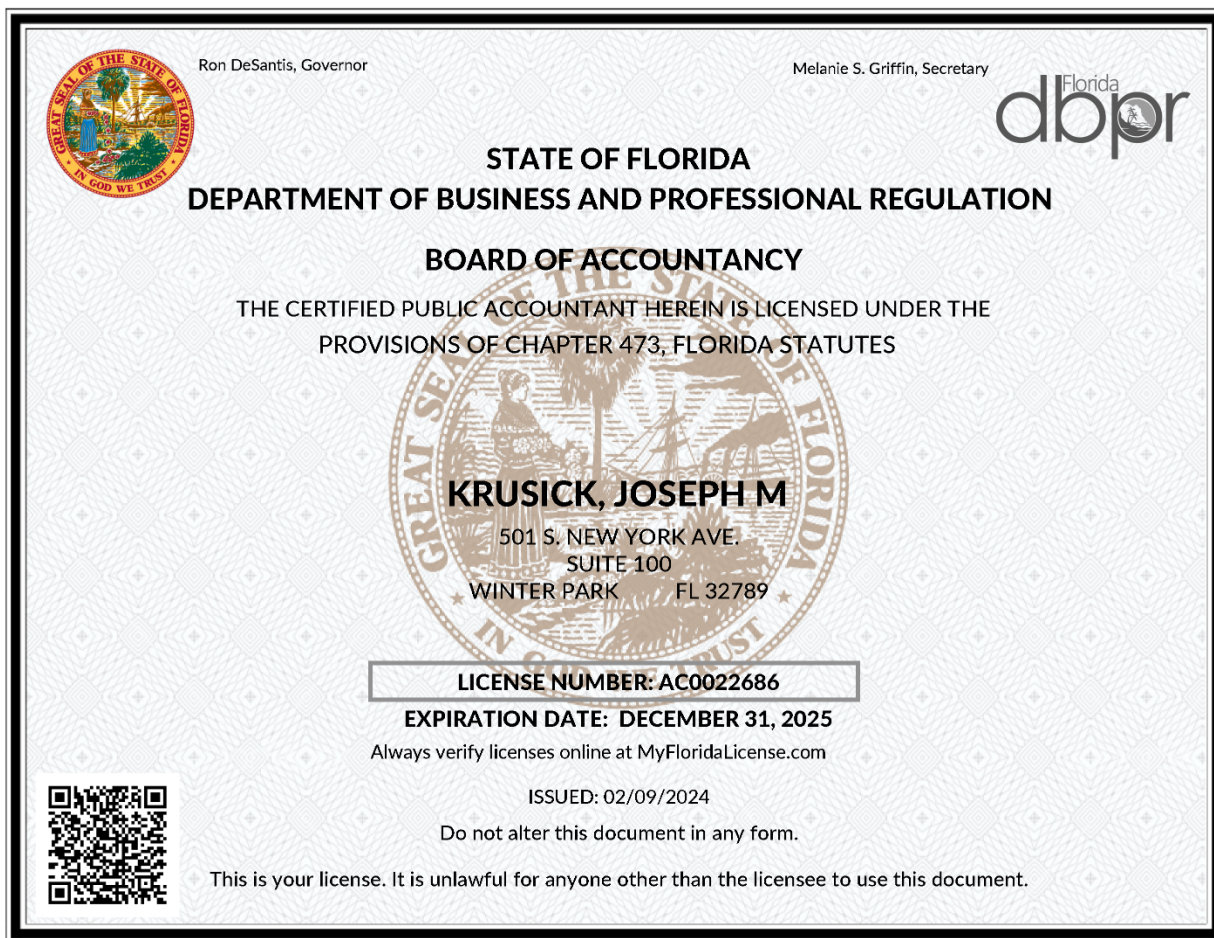
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 ISSUED: 10/12/2023

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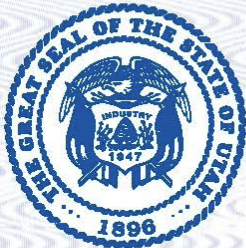
STATE OF UTAH DEPARTMENT OF COMMERCE ACTIVE LICENSE Brandon Robert Keyes EFFECTIVE 10/19/2010 EXPIRATION 12/31/2026	REFERENCE NUMBER(S), CLASSIFICATION(S) & DETAIL(S) 7780361-2601 Certified Public Accountant  SIGNATURE OF HOLDER
--	--

IMPORTANT LICENSURE REMINDERS:

- Your license is valid until the expiration date listed on this form. Approximately 60 days prior to this expiration you will receive a renewal notice by email.
- Please note the address listed below is your public address of record for the Division. All future correspondence from the Division will be either mailed to this address or emailed to the email on record. If you move or change your email, it is your responsibility to keep DOPL informed. Maintaining a current address AND email with DOPL is the easiest way to ensure continuous licensure.

BRANDON ROBERT KEYES
7099 LEXI LOOP LN
WEST JORDAN UT 84081

Please visit our web site at
www.dopl.utah.gov should you have any
questions in the future.

STATE OF UTAH DEPARTMENT OF COMMERCE DIVISION OF PROFESSIONAL LICENSING ACTIVE LICENSE	
EFFECTIVE DATE:	10/19/2010
EXPIRATION DATE:	12/31/2026
ISSUED TO:	Brandon Robert Keyes
	
REFERENCE NUMBER(S), CLASSIFICATION(S) & DETAIL(S)	
7780361-2601 Certified Public Accountant	
 SIGNATURE OF HOLDER	

Form #1



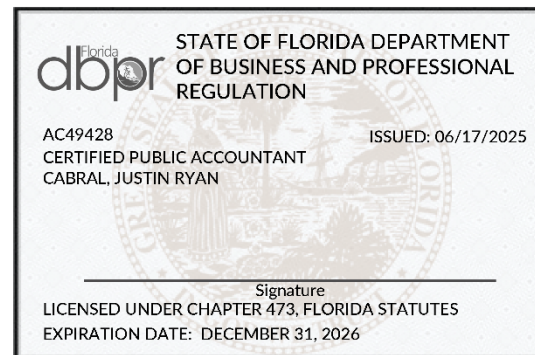
**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC49428

EXPIRATION DATE: DECEMBER 31, 2026

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

CABRAL, JUSTIN RYAN
992 LEGACY WINDS WAY
CASSELBERRY FL 32707



ISSUED: 06/17/2025

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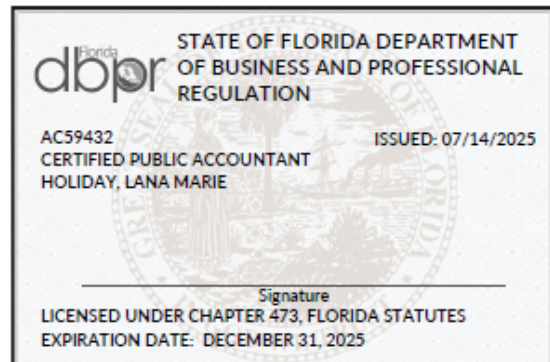
**STATE OF FLORIDA
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Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC59432

EXPIRATION DATE: DECEMBER 31, 2025

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

HOLIDAY, LANA MARIE
430 CHEEOTA CT
MINNEOLA FL 34715



ISSUED: 07/14/2025

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HOLLAND & REILLY

CERTIFIED PUBLIC ACCOUNTANTS
601 NORTH FERN CREEK
SUITE 200
ORLANDO, FLORIDA 32803-4839

(407) 894-6803
fax (407) 896-3044

DAVID S. HOLLAND, CPA
THOMAS F. REILLY, CPA

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

May 24, 2024

To the Partners
Moss, Krusick & Associates, LLC
and the Peer Review Committee of the FICPA

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Krusick & Associates, LLC (the firm) in effect for the year ended July 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

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

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 Moss, Krusick & Associates, LLC in effect for the year ended July 31, 2023, 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*. Moss, Krusick & Associates, LLC has received a peer review rating of *pass*.



Holland & Reilly

CITY OF MADEIRA BEACH, FLORIDA
REQUEST FOR PROPOSALS
RFP NO. 25-10
FINANCIAL AUDITING SERVICES



Website: <https://madeirabeachfl.gov>

Date of Issue: June 16, 2025

Responses Due: August 1, 2025 at 2:00pm EST

City of Madeira Beach, Florida
Phone (727) 391-9951
300 Municipal Drive
Madeira Beach, Florida 33708

NOTICE TO PROPOSERS

The City of Madeira Beach is requesting proposals to provide financial auditing services to the City for the audit of the financial statements of the City of Madeira Beach. The successful proposer is required to be an independent certified public accounting firm licensed to practice in the State of Florida. The successful respondent will enter into a three-year service contract with the option for two (2) additional one-year renewals.

Proposal submissions must be received electronically via email to the point of contact listed below.

“RFP NO. 25-10, FINANCIAL AUDITING SERVICES”, along with the name and telephone number of the submitter, no later than **2:00 p.m. (EST), on August 1, 2025**. The City reserves the right to reject any and all submittals or portions thereof, to waive minor defects and informalities in the process, to accept the Bid(s) or take any other actions deemed by the City to be in the City's best interest.

Andrew Laflin, CPA
Finance Director
City of Madeira Beach, Florida
alaflin@aclarian.com

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1 RFP Purpose

1.1 Purpose

The purpose of this Request for Proposals (RFP) is to solicit proposals from certified public accounting firms licensed in Florida for annual financial and compliance auditing services for the City of Madeira Beach for the three (3) fiscal years ending September 30, 2025, 2026, & 2027, with the option to renew for up to two additional one-year terms.

Audits should be in accordance with generally accepted auditing standards for financial and compliance audits as required by Chapter 10.550 of the rules of the State of Florida Auditor General, applicable to audits of municipalities.

The City will not reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

1.2 Agreement Term & Renewals

The initial contract term shall be for a period of three (3) years. The City reserves the right to renew the contract for two (2) additional one (1) year periods. The option of renewal shall only be exercised upon mutual written agreement by both parties and upon approval by the City's Board of Commissioners. All terms and conditions and unit prices shall remain the same as the original agreement, unless mutually agreed upon in writing. The agreement contract shall be in the form of an Engagement Letter signed and executed by both the City and the selected firm.

1.3 Procurement Schedule

The following table identifies the RFP process for this procurement:

TASK	DATE
RFP issued	June 16, 2025
Last day for questions to be submitted	July 14, 2025
Answers/Addendum final date	July 16, 2025
Due Date/Proposal Opening	August 1, 2025
Tentative Date – Audit Committee Evaluation	August 27, 2025
Tentative Date – Board of Commissioners Meeting	September 10, 2025
Tentative Date – Execution of Contract (EL)	September 10, 2025

2 Scope of Work

2.1 General

The City of Madeira Beach desires the Auditor to express an opinion on the fair presentation of its financial statements. The Auditor shall also be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by Government Accounting Standards.

The auditor may be requested to assist with accounting and related issues which will require timely responses to inquiries.

The selected auditor will be expected to coordinate directly with the City's Finance Director and Assistant Finance Director on all aspects of the audit process. The auditor's estimated schedule, request list, fieldwork process, and reporting should all be communicated to the Finance Director and Assistant Finance Director.

The selected auditor will be expected to gain limited access to Aclarian, the City's web-based Enterprise Resource Planning (ERP) system, and retrieve reports and extract supporting documentation (invoices, contracts, bank statements, journal entry backup, etc.) directly from the system. In addition, the selected auditor will be expected to utilize the 'Audit Fieldwork Request Form' within the City's ERP system to make audit-related requests for information and assign to City personnel for completion. Training will be provided to the selected audit team prior to commencement of the audit.

Upon completion of the audit process, the auditor will be expected to present the results of the audit to the City's Board of Commissioners. The auditor will be expected to coordinate this presentation with the Finance Director.

The auditor will be requested to prepare the City's Annual Comprehensive Financial Report (ACFR) in accordance with all applicable professional standards. The Finance Director and Assistant Finance Director will lead preparation efforts relating to Management's Discussion & Analysis (MD&A) and the statistical section of the ACFR.

The City is at times the recipient of state and federal grants, which may require the performance of single audit procedures in any given fiscal year. Therefore, the fee proposal requested includes a component for the single audit on a per federal program and state project basis to be utilized if necessary.

If the City requests the auditor to provide any additional services outside of the scope of this RFP, the firm should provide hourly rates by staff level to perform such services within its Engagement Letter.

2.2 Auditing Standards to be Followed

To meet the requirements of the solicitation, the audit shall be conducted in accordance with:

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

2.3 Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the Auditor shall issue:

- All required reports on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards and schedule of state financial assistance and related reports to the financial statements, if applicable
- A report on compliance and internal control over financial reporting based on an audit of the financial statements
- A report on compliance and internal control over compliance applicable to each major federal program and state project, if applicable
- Attestation Report on Compliance with Section 218.415 Florida Statutes, Local Government Investment Policies
- Management Letter Pursuant to the Rules of the Auditor General for the State of Florida.

2.4 Special Considerations

The auditor will assist the City in complying with changes in reporting requirements to remain in conformity with accounting principles generally accepted in the United States of America and reporting changes mandated by the State of Florida.

The successful firm selected will make a “good faith effort” to maintain a level of consistency in staff assigned to audits of the City of Madeira Beach year over year.

2.5 Assistance to be Provided by the City

The auditor’s principal contact and the designated representative for the City of Madeira Beach is the City Finance Director. This contact will coordinate the assistance to be provided by the City of Madeira Beach to the proposers, including reviewing the City’s current work papers and coordinating inquiries concerning financial aspects of the City’s operation.

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the City of Madeira Beach. Finance Department staff will provide all data as requested, but the audit firm is responsible to format the data to accommodate their required schedules and work papers.

The City will provide the auditor with reasonable workspace and internet connectivity for on-site audit staff, if needed. The auditors will provide their own laptop computers and necessary peripheral devices.

2.6 Preferred Schedule for conducting Audits

The Auditor shall complete each of the each of the following no later than the dates indicated below:

1. **Interim Fieldwork Completion.** By early January, the Auditor shall complete interim fieldwork procedures, if desired, and provide the City of Madeira Beach a list of all schedules to be prepared by the City for final fieldwork.
2. **Date Audit May Commence.** The City of Madeira Beach will aim to have all records ready for the audit and all management personnel available to meet with the firm’s personnel by around mid-January of each year.
3. **Fieldwork.** The Auditor shall complete all fieldwork by early March.
4. **Draft Reports.** The auditor shall have drafts of the audit report and recommendations to management available for review by mid March.

5. **Date Final Report is Due.** The auditor will deliver the final issued reports on or before March 31st of each year. A digital copy (PDF) of the final report should be emailed to the City's Finance Director.

2.7 Working Paper Retention & Access to Working Papers

All working papers and reports must be retained in accordance with requirements and procedures set forth by the General Records Schedule for Local Government Agencies as promulgated by the Division of Archives, History and Records Management (a division of the Florida Department of State) at the auditor's expense, unless the firm is notified in writing by the City of Madeira Beach of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- City of Madeira Beach
- US General Accounting Office (GAO)
- Cognizant Agents and Agencies
- Auditors of entities of which the City of Madeira Beach is a sub-recipient of grant funds
- Parties designated by the federal or state governments or by the City of Madeira Beach as part of an audit quality review process

In addition, 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. As requests for copies of working papers are fulfilled, the auditors will be required to notify the Finance Director of the request, as appropriate.

3 Background Information

The City of Madeira Beach serves an area of approximately two square miles with a population of approximately 3,800. The City's fiscal year begins on October 1st and ends on September 30th of each year.

The City provides a traditional scope of services, including fire protection and EMS; maintenance of parks, streets and other infrastructure; stormwater and sanitation services; a municipal marina; recreational programs and events; planning and zoning; and parking management. Pinellas County Utilities provides potable water service and purchased the City's sewer collection system on October 1, 2006. Law Enforcement services are provided by the Pinellas County Sheriff's Office. The City of Madeira Beach has over 80 full-time equivalent (FTE) employees.

More detailed information on the government and its finances can be found in the Annual Budget and ACFR, which are available on the City's website. Please see www.madeirabeachfl.gov.

4 Qualifications & Requirements

To be eligible to respond to this solicitation, the proposing firm or principals assigned to the project have successfully provided services similar magnitude to those specified in the Scope of Work section of this solicitation to at least one or more municipalities of similar size and complexity to the City of Madeira Beach.

4.1 Independence

The proposer should provide an affirmative statement that all key supervisory personnel assigned to the engagement are independent of the City of Madeira Beach, as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. In addition, the proposer should have no conflict of interest with regard to any other work performed by the firm for the City of Madeira Beach.

4.2 License Requirements, CPE

The firm and assigned key professional staff must be properly registered and licensed to practice in the State of Florida. The firm must be Certified and Registered with the Florida Department of Professional Regulation, AICPA, and FICPA.

The minimum required Florida municipal experience for the firm and engagement and quality control partners is five (5) years. Additionally, all key supervisory personnel must have successfully completed the number of required hours of continuing professional education (CPE) for CPA's engaged in government auditing pursuant to F.S. 473.312 and government auditing standards (Yellow Book).

4.3 Quality Control & Peer Review

The proposing firm shall provide a copy of its most recent Report on the Firm's System of Quality Control.

4.4 Insurance Requirements

Before starting and until termination of work for, or on behalf of, the City of Madeira Beach, the audit firm shall procure and maintain insurance of the types and to the limits specified below:

<u>Type of Insurance</u>	<u>Minimum Coverage</u>
General Liability	\$1,000,000
Professional Liability	\$1,000,000
Workers Compensation	As Required by Law

As evidence of the above listed coverage, a Certificate of Insurance listing the City of Madeira Beach as an additional insured shall be provided prior to the beginning of fieldwork.

The City reserves the right to modify its insurance requirements with 60 days' notice

5 Selection Process and Evaluation of Responses

Proposals meeting the mandatory requirements will be shared with the Auditor Selection Committee members to be evaluated for technical qualifications. The Auditor Selection Committee members shall review and rank the qualifying proposals individually. Committee members will meet at a publicly advertised meeting to discuss and finalize their evaluations and to summarize their scoring results. The Committee will present their recommendations at the next available regular Board of Commissioners meeting. Commission will confirm direction to negotiate and execute a contract to engage a firm.

5.1 Mandatory Requirements

Proposers must provide documentation which demonstrates their ability to satisfy all of the mandatory requirements outlined in this section. Proposals that do not provide the below supporting documentation will not be evaluated and ranked for Council consideration.

1. Affirmative statement of independence and no conflict of interest with regard to any other work performed by the firm for the City
2. Copy of Firm's current license to practice in Florida
3. Copies of the current CPA licenses for key personnel overseeing the audit
4. Copy of the firm's most recent peer review report on quality control

Evaluation Criteria

Criteria is listed by their allocation of points per segment as follows:

EVALUATION CRITERIA	POINTS
Firm Qualifications and Experience	40
Management and Staff Experience	20
Methodology	20
Pricing	20
TOTAL	100

Each of the criteria is described further in Section 6 in order of the preferred topic outline of the proposal.

6 Proposal Outline and Requirements

The proposal must be submitted electronically via email to the Finance Director at alaflin@aclarian.com. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's ability to fulfill the requirements of the RFP. Proposals should be submitted following the topic format outlined here in section 6.

6.1 Cover Page

The cover page of the proposal must include the Title "Proposal to Provide Financial Audit Services to the City of Madeira Beach, RFP 25-10". The cover page must include the Firm's name, address, telephone number, the name of the primary contact person, and the date of the proposal.

6.2 Table of Contents

Please include a table of contents with page numbers to clearly define location of the below major sections of the proposal.

6.3 Transmittal Letter

The signed letter of transmittal should briefly state the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the proposer believes itself to be the best qualified to perform the work and a statement that the proposal is a firm and irrevocable offer for ninety (90) days. The signer must have the authority to bind the proposer to the submitted proposal.

6.4 Firm Qualifications and Experience (40 Points)

This section of the proposal should establish the ability of the proposing firm to satisfactorily perform the required work.

- Describe experience performing the work described in the Scope of Work (financial statement audits, internal controls, single audits, and preparation of those financial statements, and so forth).
- Describe competence in the services to be provided, strength and stability of the firm, staffing capability, work load, and record of meeting schedules on similar projects.
- For the firm's office that will be assigned the responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last three years that are similar to the engagement described in this RFP. Include the name and contact information (email address and phone number) of the principal client contact.
- Describe participation in the Florida Government Finance Officers Association (FGFOA) and other applicable state-wide local government outreach initiatives (associations, conferences, etc.).
- Explain your firm's approach to stay current with GASB statements, guidelines and best practices. This section should include a description of the firm's quality assurance practices.

6.5 Engagement Team Staff Experience (20 Points)

Describe the education, qualifications, and experience of key personnel, and their primary job duties if engaged. Provide experience of each person. Describe how the quality and consistency of staff will be assured over the term of the agreement.

6.6 Methodology (20 Points)

Describe the approach to completing the tasks specified in the Scope of Work. Set forth a work plan, including an explanation of the audit methodology to be followed. Include reference to sources of information, for example, the City's adopted budget document, Board of Commissioners meeting minutes, predecessor auditor workpapers, and ERP system access. Include an implementation schedule with a final report delivery date and key project milestones and timelines for deliverables.

6.7 Price Proposal (20 points) and Other Attachments

Complete the one-page summary price proposal to be included as Attachment 1: Professional Auditing Services Price Proposal (20 Points). Points will be awarded based on the costs of services as compared to the other qualifying proposals received. The lowest priced qualifying proposal (5-year grand total) shall be awarded 20 points. The remaining proposals will be awarded a percentage of the 20 points, using the following formula:

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

The firm fixed fee proposals should be listed separately for 1) City Audit Services; 2) State and/or Federal Single Audit; 3) Financial Statement Preparation Services.

List of Attachments for all proposals:

- Attachment 1: Professional Auditing Services Price Proposal
- Attachment 2: Confirmation of Receipt of Addenda
- Attachment 3: Affirmative statement of independence and no conflict of interest
- Attachment 4: Proof of Firm registration with Florida DPBR
- Attachment 5: Copies of CPA licenses for all key professional staff
- Attachment 6: Copy of most recent Peer Review of Quality Control

7 Additional Submittal Requirements

7.1 No Contact Clause (Cone of Silence)

All prospective respondents are hereby instructed NOT to contact any member of the City of Madeira Beach, City Manager, Audit Selection Committee members, or City of Madeira Beach staff members other than the authorized city contact person identified in this Solicitation regarding the solicitation package, the Respondent's submittal package, the City's Intent to Award, or City's Intent to Reject, at any time prior to the formal award for this project. Any such contact may be cause for rejection of your submittal. Any questions relative to any item or portion of this solicitation should be directed in writing via email to the City's Finance Director:

Andrew Laflin, CPA

Finance Director

Email: alaflin@aclarian.com

7.2 Inquiries and Addenda

All potential respondents are encouraged to notify the Finance Director of your intent to respond to this RFP, who will record contact information for your organization in the event addenda are issued.

All questions remitted in writing to the City's Finance Director will be compiled and a response in the form of an addendum will be distributed to all interested parties that have provided notification of intent to respond. See the timing for questions and answers in "Section 1.3 Procurement Schedule".

7.3 Reservation of Rights

The City reserves the right to reject any and all proposals, to waive minor defects in the process, and to accept the proposal deemed by the City to be in the City's best interest. All issues addressed in the Request for Proposals (RFP) will be given consideration in determining the successful proposer.

The City may make a determination that it is in the City's best interest to conduct additional discussions or changes in the requirements and request another submission of best and final offers from those proposers deemed qualified for any short list.

7.4 Public Records

The City of Madeira Beach is a public agency subject to Chapter 119, Florida Statutes. The Contractor will be required to comply with Florida's Public Records Law. Any resulting contract shall incorporate the following Public Records Provisions as required by Section 119.0701, Florida Statutes.

The Contractor shall:

1. Keep and maintain public records that ordinarily and necessarily would be required by the City to perform the service;
2. Provide the public with access to such public records on the same terms and conditions that the City would provide the records and at a cost that does not exceed that provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
3. Ensure the public records that are exempt or that are confidential and exempt from public record requirements are not disclosed except as authorized by law; and
4. Meet all requirements for retaining public records, transfer to the City, at no cost, all public records in possession of the contractor upon termination of the contract, and destroy any duplicate public records that are exempt or confidential and exempt. All records stored electronically must be provided to the city in a format that is compatible with the information technology systems of the agency.

The failure of Contractor to comply with the provisions set forth in this Article shall constitute a default and Breach of this Agreement.

8 Attachments

Attachment#1

**CITY OF MADEIRA BEACH RFP 25-10
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**

Company: _____

Address: _____

City & State: _____ Zip Code: _____

Telephone: _____ Principal Contact Email: _____

Date of Proposal: _____

FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$ _____

II. State and/or Federal Single Audit (Per Program/Project): \$ _____

III. Financial Statement Preparation Services (ACFR): \$ _____

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.				
Item II.				
Item III.				

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

Name & Title of Authorized Representative: (Printed) _____

(Signature) _____

Attachment#2

**CITY OF MADEIRA BEACH RFP 25-10
ACKNOWLEDGEMENT OF ADDENDA**

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

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

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

Name of Business:

By:

(Signature)

Name & Title

Attachment#3

**CITY OF MADEIRA BEACH RFP 25-10
AFFIRMATIVE STATEMENT OF INDEPENDENCE
AND NO CONFLICT OF INTEREST**

The _____ [insert firm name here] is independent of the City of Madeira Beach as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the _____ [insert firm name here] and the City or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the City.

In addition, the staff of _____ [insert firm name here] have not conducted other services for the City, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.

[Signature]

Name & Title of Authorized Representative (Printed)

Date

Attachment #4

**CITY OF MADEIRA BEACH RFP 25-10
PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR**

Attachment #5

**CITY OF MADEIRA BEACH RFP 25-10
CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF**

Attachment #6

**CITY OF MADEIRA BEACH RFP 25-10
PEER REVIEW OF QUALITY CONTROL**

ADDENDUM #1

RFP 25-10

ANSWERS TO QUESTIONS – FINANCIAL AUDITING SERVICES

- What is the reason for the City seeking bids for audit services? **End of 5 year contract**
- Please describe any quality or timeliness issues that the City has had with the current auditor, if any. **None**
- Was the City's current auditor invited to provide a proposal? **Yes**
- What does the City value in an external audit firm? **Timeliness in completing the audit; balancing adherence to audit quality with avoidance of over-auditing immaterial items, which places excess burden on City staff; leveraging the City's ERP technology to obtain all balances, transaction detail, and underlying supporting audit evidence**
- What would you change about the current audit process? **Auditor prep MD&A with needed input from the City instead of City prepping the MD&A**
- Does the City prepare any portions of the annual ACFR (letter of transmittal, MD&A, statistical schedules, SEFA, SESA, etc.)? **Transmittal letter, MD&A, Statistical Section, SEFA**
- Does the City expect to need a federal awards audit under the Uniform Guidance or a state awards audit under Florida Single Audit Act? **No to federal but likely yes to state**
- What were the fees for the most recently completed audit of the City? **\$59,000**
 - o Does that include any out-of-scope billings? **None**
 - o Does that include the fees for the examination engagement in compliance with Section 218.415, Florida Statutes, *Local Governmental Investment Policies*? **Included**
- If you are able, please provide the number of auditors, number of days auditors have typically been on-site/remote (preliminary and final fieldwork) for the audit and total hours if available. **1 partner; 1 manager; 1-2 senior associate and/or associate; minimal onsite presence, typically limited to 1-2 days onsite at interim**

- Is a fully on-site, remote, or hybrid audit approach preferred? **Mostly remote preferred with maybe 1 or 2 days onsite at interim and final fieldwork for meetings and audit presentation to Commission**
- Has the City experienced any turnover in key accounting positions thus far in FY25? **No**
- Does the City anticipate any major changes in its operations or organization that will have a significant impact on upcoming audits (new funds, unusually large projects or financing, etc.)? **No**
- Does the City anticipate any new federal or state funding in the next few years? **Possible state grant funding for certain capital projects**
- Were any audit adjusting journal entries proposed by the auditors during the City's FY24 audit? **No uncorrected misstatements. Per governance communication letter: "The following list summarizes the material, corrected misstatements that have been recorded by management: To record approximately \$1,333,000 from capital improvement current year expenditures to prepaid expenses for the Beach Groin project."**
- What is the preferred timing for preliminary fieldwork, final fieldwork, and final report issuance? **Interim field work in November/December timeframe. Final fieldwork in February/March timeframe. Final reports issued by end of March. See Section 2.6 of RFP for more information.**
- Does the City use a portal to share workpapers with its audit firm? If not, are you open to using such a tool? **City requests that the selected audit firm utilize the City's ERP system (Aclarian), namely the Task Management module – Audit Fieldwork Request Form, for managing audit requests**
- Does the City have internal control documentation of key accounting cycles (disbursements, payroll, taxes, etc.)? If so, in what format (narratives, flowcharts, other)? **IC narratives in Word. Finance team is currently working on a Policies & Procedures online portal**
- How does the City maintain their capital asset data? **Capital Assets module in Aclarian ERP system**
- Who prepares and maintains the financial information for GASB 87 and GASB 96 (if applicable)? Is software used? If so, what product? If not, what method is used? **Maintained in Lease Accounting module within Aclarian ERP system**

1. Is the prior auditor being considered for re-appointment and how long were they your auditor? **Yes prior auditor is eligible to respond. They have been the City's audit firm for last 5 years.**
2. Please provide us a brief summary of the accounting department personnel and their relevant experience. **Finance team consists of part-time contracted Finance Director**
3. Are there any auditing problems / difficulties we need to be made aware of? **None**
4. Do you have an audit committee or equivalent oversight by the Board? **Auditor Selection Committee consists of the Board of Commissioners. There is no separate Audit Committee.**
5. Is all of the accounting performed in one office, on one system? If not, how many accounting systems and locations are involved? **One location and one accounting system (Aclarian ERP system)**
6. Is the fixed asset detail maintained in a fixed asset software system or on excel spreadsheets? **Fixed asset software system – Aclarian ERP**
7. Will you calculate and record the lease liabilities and right to use asset and related amortization? **Calculated via Lease Accounting module in Aclarian ERP system**
8. Do you typically prepare the financial statements and footnotes or does the audit firm prepare them? **Audit firm prepares**
9. Can you provide the prior year trial balance and audit adjustments, if any? Or give an indication of the number of adjustments and a description of the entries, if any? **No**

uncorrected misstatements in the FY 2024 audit and one corrected misstatement. Per governance communication letter: “The following list summarizes the material, corrected misstatements that have been recorded by management: To record approximately \$1,333,000 from capital improvement current year expenditures to prepaid expenses for the Beach Groin project.”

10. What is the expected timeline for audit fieldwork? Expected start and completion date?
Interim field work in November/December timeframe. Final fieldwork in February/March timeframe. Final reports issued by end of March. See Section 2.6 of RFP for more information.

11. What is your preference of how field work is performed (remote, in person, hybrid, etc.)?
Mostly remote preferred with maybe 1 or 2 days onsite at interim and final fieldwork for meetings and audit presentation to Commission

12. If possible, can you indicate the professional fees for 2024 or the number of hours incurred on the engagement? **Fees for FY 2024 audit totaled \$59,000. No hours were provided by the audit firm in their engagement letter or invoices.**



Memorandum

Meeting Details: August 27, 2025

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: FDOT Debris Staging Area Agreement for Archibald and Johns Pass Park

Background

The purpose of this memorandum is to request Board approval for the City to enter into an agreement with the Florida Department of Transportation (FDOT) for the temporary use of designated areas at Archibald Park and Johns Pass Park as debris staging locations in the event of a hurricane or other emergency that necessitates debris removal activities.

FDOT is seeking permission to utilize portions of Archibald Park and Johns Pass Park (hereinafter referred to as the “Property”) for the purpose of staging debris removal equipment and temporarily storing sand, construction, demolition, and vegetative debris. The agreement will allow FDOT to prepare for and respond efficiently to emergency events.

This Agreement specifically excludes the use of the Property for the staging or storage of “white goods,” which includes discarded air conditioners, heaters, refrigerators, ranges, water heaters, freezers, and similar appliances. Both properties shall not be used for any other purpose without the prior written consent of the City, which may be granted at the City’s sole discretion.

Key Provisions of the Agreement:

1. Use of Property:

- The Property will be used solely for debris staging and storage of permitted materials before and immediately after a qualifying emergency event.
- The agreement applies only when the Property is vacant, and the City is under no obligation to provide alternative locations.

2. Care and Maintenance:

- FDOT will return the Property to its original condition and may not alter the Property without written consent from the City.

- FDOT will be responsible for damages caused during its use of the Property and must complete necessary repairs within 30 days of City notification. If not, the City may perform the repairs and seek reimbursement.
- FDOT is not liable for damages caused by third parties or pre-existing conditions.

3. Entry and Access:

- FDOT will have access to the Property upon reasonable notice.
- FDOT must provide contact information for crews and maintain a list of all personnel and equipment entering the Property. Lists must be made available to the City upon request.
- FDOT personnel must show valid photo identification to gain access.

4. Costs:

- The City may seek reimbursement from FDOT for any documented costs incurred as a direct result of FDOT's use of the Property.

5. Term and Termination:

- The agreement shall remain in effect for one (1) year from the effective date and automatically renew annually unless cancelled in writing by either party.

6. Liability:

- Each party shall be responsible for its own actions and liabilities in accordance with Florida Statutes, including Section 768.28.

7. Notices:

- All required notices shall be provided in writing to designated contacts as outlined in the agreement.

Fiscal Impact

Recommendation(s)

Staff recommends that the Board of Commissioners approve the proposed agreement with FDOT for debris staging at Archibald Park and Johns Pass Park and authorize the City Manager to execute the agreement on behalf of the city.

Attachments

- FDOT Debris Staging Agreement with exhibits

NON-EXCLUSIVE DEBRIS REMOVAL EQUIPMENT STAGING AREA USE LICENSE AGREEMENT

This Agreement is entered on this _____ day of _____, 2025 (the "Effective Date") by and between the **Florida Department of Transportation** (the "Department") and the **City of Madeira Beach**, a Florida municipal corporation (the "City") for the use of designated property for staging of the Department's and/or the Department's contractors' debris removal equipment as well as debris storage. The Department desires to use and City agrees to permit the use of, at no cost except as otherwise provided herein, the following described designated property:

Lands more fully depicted in Exhibits "A" and "B" (the "Property"), or such other areas as may be agreed to by City and the Department.

1. **Use.** The Department may have use of the "Property" to stage debris removal equipment prior to and immediately after a hurricane or other emergency event that necessitates debris removal activities as well as debris storage. This Agreement is specifically authorized for sand, construction, demolition, and vegetative debris only. White goods (Discarded air conditioners, heaters, refrigerators, ranges, water heaters, freezers, and other similar domestic and commercial large appliances) are excluded and not authorized in this agreement. The "Property" shall be used for no other purpose without the prior written consent of City such consent to be granted in City's sole discretion. The Department recognizes that the area will be available only as long as it is vacant, and City has no obligation to provide an alternative area.
2. **Care and Maintenance of Designated Property.** The Department acknowledges that the Property is adequate to stage debris removal equipment and store debris.
 - A. The Department will return the Property to its original condition.
 - B. The Department shall not alter the Property without the written consent of City such consent to be granted in City's sole discretion.

The Department shall be responsible for any damage to the Property that occurs during their use. If repairs are required, the Department shall complete the repairs in a timely manner and to the reasonable satisfaction of City. If the Department fails to undertake repairs within thirty (30) days of notice from City, City may complete the repairs to its satisfaction and the Department shall pay City for the cost to cure. Should City find it necessary to complete the repairs, City will provide Department with a scope of work and beginning and ending dates.

The Department shall only be responsible for damages directly caused by its activities under this Agreement. No liability shall be assigned to the Department for damages resulting from the actions of third parties or pre-existing site conditions.

3. **Entry and Access.** City shall permit the Department access to the Property at any time upon reasonable notice.

- A. The Department will provide City with points of contact and the phone number of the crews that will be reporting to the Property.
 - B. The Department will complete check-in for each crew and piece of equipment upon arrival at the Property and maintain a list of all crew members and equipment. The list will be made available to City within one (1) business day after written request.
 - C. Department representatives shall provide their driver's license or other official photo identification to City personnel or other such designee as City may choose from time to time to gain access to the Property.
4. **Costs.** If City can document that there were costs associated with the Department's use of the "Property" that would not have occurred but for the Department's use, City may seek compensation for such documented costs from the appropriate party.
 5. **Termination.** This Agreement shall remain in effect for one year from the effective date of this Agreement with an automatic renewal for subsequent one year terms each year thereafter until cancelled upon written notification of either party.
 6. **Liability.** Each Party agrees to assume its own liability and responsibility for the acts, omission, or conduct of such Party's own employees or agents in relation to this Agreement, subject to the provisions of Section 768.28, Florida Statutes, where applicable, and subject to other relevant state law.
 7. **Notices.** All notices pursuant to this Agreement shall be in writing at the following addresses:

Department of Transportation:

Julie H. Ostoski, P.E.
 Pinellas Operations Engineer
 FDOT District 7 - Pinellas Operations Center
 5211 Ulmerton Rd, Clearwater, FL 33760
 Telephone: 727-575-8311
 Email: Julie.Ostoski@dot.state.fl.us

City of Madeira Beach

Robin Gomez, City Manager
 City of Madeira Beach
 300 Municipal Drive
 Madeira Beach, FL 33708
 Telephone: (727) 391-9951
 Email: rgomez@madeirabeachfl.gov

With a copy to:

Thomas J. Trask, Esq., City Attorney
 Trask Daigneault, LLP

1001 S. Ft. Harrison Avenue
 Suite 201
 Clearwater, FL 33756
 Email: tom@cityattorneys.legal

Modifications. Modifications to this Agreement shall only be made in writing and signed by both parties.

8. **Choice of Law.** This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall lie in Pinellas County.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date hereof.

**FLORIDA DEPARTMENT OF
TRANSPORTATION**

By: _____

Print Name: _____

Title: _____

Dated: _____

CITY OF MADEIRA BEACH
 a Florida municipal corporation

By: _____

Robin Gomez, City Manager

Dated: _____

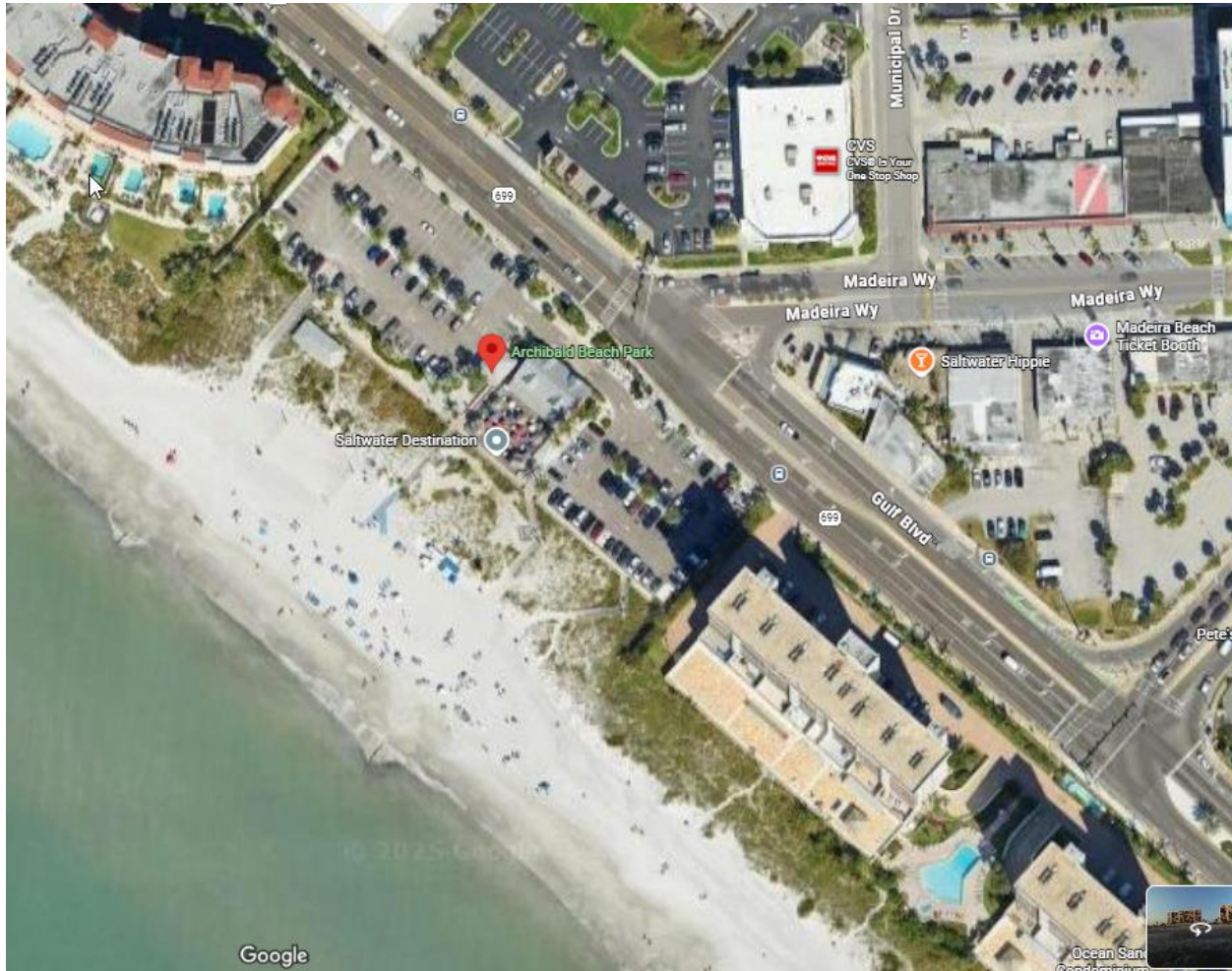
ATTEST:

Clara VanBlargan, City Clerk

APPROVED AS TO FORM:

Thomas J. Trask, B.C.S., Esquire,
City Attorney

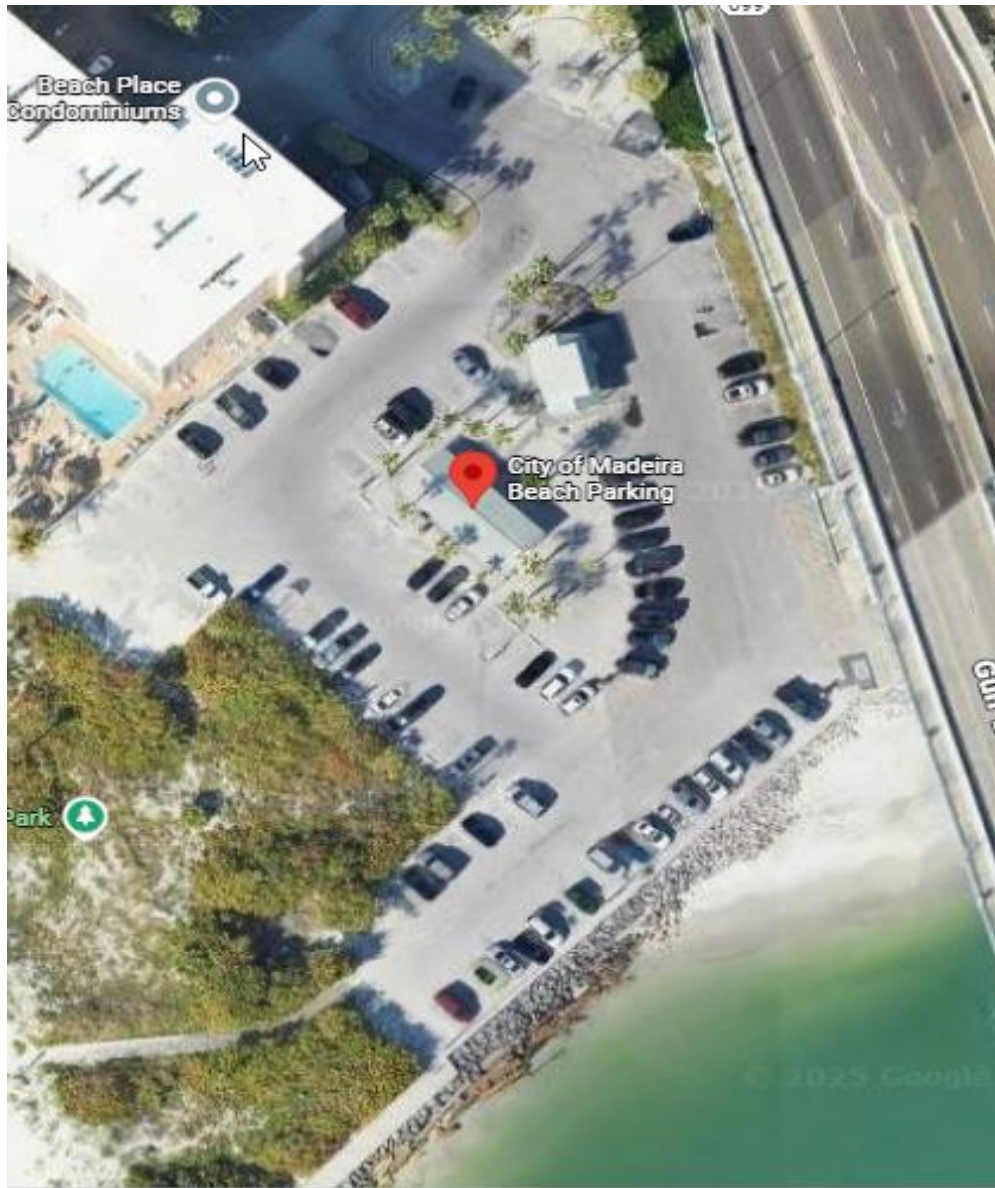
EXHIBIT "A"

**Parcel #09-31-15-00000-130-0500**

Legal: MADEIRA BEACH VETS PARK BEING PART OF GOVT LOTS 1 & 2 OF SEC 9-31-15
 DESC BEG AT ON W R/W OF GULF BLVD 30FT S'LY OF N LINE OF SD GOVT LOT 2 TH SW'LY
 286FT(S) TO MHW TH NW'LY 510FT(S) ALG MHW TH NE'LY 320FT(S) TO W R/W OF GULF
 BLVD TH SE'LY 236FT(S) ALG R/W TH SW'LY 8FT(S) ALG R/W TH SE'LY 268FT(S) ALG R/W TO
 POB CONT 3.35AC(C)

Site Address: 15102 Gulf Boulevard, Madeira Beach, FL 33708

EXHIBIT "B"



Parcel #17-29-15-00000-320-0000

Legal Description: PARK AREA, BEING PT LOT 13 BLK 2 OF MITCHELL'S BCH & VAC SEAVIEW AVE & UPLANDS & SUBM DESC AS BEG AT S R/W OF 129TH AVE & W R/W OF GULF BLVD TH S09DE 339. 84 FT TH S16DE 50.74 FT TO SEAWALL TH S45DW 332.22 FT TH NW'LY 270 FT (S) TH N45 DE 355 FT TH N45DW 50 FT TO S R/W OF 129TH AVE TH N 45DE 140 FT (S) TO POB CONT 2.55 AC (C)

Site Address: 12850 Gulf Lane, Madeira Beach, FL 33708



Memorandum

Meeting Details: August 27, 2025

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Stormwater Station Generator Replacement located at 14101 N Bayshore Dr.

Background

The purpose of this memorandum is to request Commission approval for the replacement of a storm-damaged generator at the City's Stormwater Station with a Kohler Model KG100 generator, due to damage sustained during Hurricane Helene.

During Hurricane Helene, the existing generator located at the City's Stormwater Station sustained significant damage and is no longer operational. This generator is critical for maintaining continuous operations at the station during power outages, ensuring that stormwater pumps remain functional to alleviate roadway flooding caused by heavy rainfall.

Generator Details:

- **Model:** Kohler KG100
- **Purpose:** To power the stormwater pumps during electrical outages
- **Location:** Stormwater Station
- **Replacement Cost:** \$69,633.47
- **Warranty:** 5 Year Comprehensive Warranty

Fiscal Impact

The total cost for the generator and the installation is \$69,633.47 and will be purchased off the Sourcewell Contract #092222-KOH.

Our insurance will cover the cost of the reimbursement.

Recommendation(s)

Staff recommends that the Board of Commissioners approve the replacement of the damaged generator with a Kohler Model KG100 at the total cost of \$69,633.47, with the cost being fully reimbursed through the City's insurance coverage.

Attachments

- TAW Quote



PROPOSAL

IPS Power Systems

6312 78th Street, Bldg. 3 & 5, Riverview, Florida 33578
www.ips.us

Item 8B.

TOTAL NET VALUE **\$69,633.47**

City of Madeira Beach

505 150th Avenue
Madeira Beach, Florida 33708

Proposal # IPS-45760
Proposal Date 07.23.2025
Project Madeira Beach Public Works
Contact David Adams
Expires 08.22.2025
Email david.adams@ips.us
Mobile Number : (813)-394-1141
Branch Riverview
Address 6312 78th Street, Bldgs. 3 & 5,
Riverview, FL 33578

Attention: Megan Wepfer

ITEM & DESCRIPTION	AMOUNT
KOHLER Model KG100, EPA Certified Gas Generator Set 100 kW, @ 0.8 PF, 60 Hz, 3 Phase, 277/480 Volt, NG Gas	\$69,633.47 69,633.47
APM402 / Controller meets NFPA 110 Enclosure: Sound / Aluminum Unit Mounted Radiator Block Heater 120 Volt, 1500 Watt Flexible Fuel Lines Gaseous Fuel Filter Line Circuit Breaker, 100% Rated, - 150 Amp, Electronic LSI w/ Shunt Trip, Shunt Trip Wiring Generator Heater Battery Rack and Cables Starting Battery, Lead Acid Battery Charger: 10 Amps Remote Emergency Stop, Lockable Certified Factory Test @ 0.8 P.F. 1 Engine, Generator Parts, Maintenance Manuals & 1 Electronic Manual Vibration Isolators: Internal	
Warranty and Services: 5 Year Comprehensive Warranty Off-loading @ Job Site Installation of System Fuel & Electrical Piping Reconnected	
Estimated Lead Time	

ITEM & DESCRIPTION	AMOUNT
<p>24 to 26 weeks after release of order</p> <p>Please note: The lead time provided represents the most current factory lead times and is subject to change at the time of order release</p> <p>Supplied by Others (not included): Any Infrared, 3rd Party & NETA Testing Supply of Fuel</p> <p>Offer Based Upon: Sourcewell Pricing breakout below</p> <p>Sourcewell Contract #092222-KOH TOTAL KOHLER GEN LIST PRICE: \$74,911.00 Sourcewell MEMBER DISCOUNT: \$22,473.30 Sourcewell MEMBER PRICE: \$52,437.70</p> <p>FOB KOHLER, WI KOHLER Awarded Contract: 120617-KOH KOHLER Contract Maturity Date: 12/3/2026</p> <p>NON-KOHLER ITEMS AND MODIFICATION LIST PRICE: \$14,438.00 Sourcewell MEMBER DISCOUNT: 5% Sourcewell MEMBER PRICE: \$13,716.10</p> <p>FREIGHT FROM KOHLER, WI. TO JOBSITE LIST PRICE: \$2,305.97 Sourcewell MEMBER DISCOUNT: 5% Sourcewell MEMBER PRICE: \$2,190.67</p> <p>Sourcewell Member Price: \$ 68,344.47 Tariff Charge: \$1,289.00 Total Contract Price: \$69,633.47</p>	<div data-bbox="1433 65 1557 130" style="border: 1px solid black; padding: 2px; text-align: center;">Item 8B.</div>

<p>Note: Delivery, Start up, and Load testing are quoted as during normal business hours. If after hours, weekend, or holiday work hours are required, the Contractor will be responsible for the overtime differential unless otherwise noted</p> <p>F.O.B. Factory Freight Allowed To Job Site Sales Tax Not Included</p> <p>**ADDITIONAL EXCEPTIONS & NOTES:</p>	<div> <div>Total Net Value</div> <div>\$69,633.47</div> </div>
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Terms & Conditions

TAW Power Systems, Inc. STANDARD TERMS and CONDITIONS apply to all offers for purchase and any purchase orders accepted by TAW Power Systems, Inc. You may find a copy under the terms and conditions section at tawinc.com or please contact our office at 800-456-9449 and we will forward you a copy. TAW Power Systems, Inc. will transmit a written delivery schedule based on the manufacturer's confirmation, approximately fifteen (15) days after product release. Also included will be the related progress invoice values based on material shipments.

All TAW Power Systems, Inc. offers, plans, specifications, and technical drawings are copyrighted works and contain proprietary know-how of TAW Power Systems,

Item 8B.

Offer Acceptance Signature _____



Memorandum

Meeting Details: June 25, 2025

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Diocese of Southwest Florida, Inc Parking Lot License Agreement

Background

This memo seeks approval for the City of Madeira Beach to enter into an agreement with the Diocese of Southwest Florida, Inc. The purpose of this agreement is to secure a designated area on diocesan property for the staging and evacuation of city vehicles during a declared emergency or disaster event.

The City of Madeira Beach is located on a barrier island and is highly vulnerable to hurricanes, storm surge, and other natural disasters that require mandatory evacuation. It is essential to have an off-island location secured for the safe storage of city-owned vehicles and equipment to ensure continuity of operations after an event.

Agreement Details:

- The Diocese of Southwest Florida, Inc. will provide a designated area for the City to park and secure city vehicles during emergency evacuations.
- This agreement will only be enacted during a declared state of emergency or when evacuation orders are issued by Pinellas County or the City of Madeira Beach.
- The City agrees to remove any tree debris or other obstructions from the staging area caused by the disaster event, ensuring the property is restored to its original condition.

- No monetary exchange is required under this agreement unless additional terms are negotiated in the future.

Fiscal Impact

If the agreement is executed the only fiscal impact would be the cost of removal of any tree debris on the property due to the storm event.

Recommendation(s)

Approval of this agreement will strengthen the City's emergency preparedness and provide a reliable off-island location to protect essential vehicles and equipment during disaster events.

Staff recommends the Board of Commissioners authorize the City Manager to execute the agreement with the Diocese of Southwest Florida, Inc.

Attachments

- **Signed Parking Lot License Agreement by the Diocese of Southwest Florida, Inc.**

PARKING LOT LICENSE AGREEMENT

THIS AGREEMENT made and entered into this 21 day of August, 2025, by and between the **CITY OF MADEIRA BEACH**, a municipal corporation of the State of Florida, hereinafter referred to as "City," and **DIOCESE OF SOUTHWEST FLORIDA, INC.**, a Florida not-for-profit corporation, hereinafter referred to as "Diocese."

WHEREAS, the City of Madeira Beach needs a parking lot to store City vehicles and equipment during declared states of emergency; and

WHEREAS, Diocese has agreed to cooperate with the City for the purpose of providing a parking lot to store City vehicles and equipment.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein made between the parties and agreed to be kept and in consideration of the sum set forth in this Agreement, the receipt of which is hereby acknowledged, the parties do hereby agree as follows:

1. It is the purpose of this Agreement that Diocese provide the City of Madeira Beach with a parking lot to store City vehicles and equipment during declared states of emergency. That parking lot is located at 6650 113TH Street North, Seminole, FL 33772 (hereinafter referred to as "Property"). Such state of emergency shall be of the nature as is contemplated by the provisions of Chapter 252, Florida Statutes, and this Agreement with Diocese is an exercise of a portion of the powers granted to the City pursuant to Section 252.38, F.S., and other provisions of Florida Statutes, and the ordinances of the City of Madeira Beach.

2. Diocese does hereby grant to the City a license for the use of the unimproved, paved, and grassy areas of its exterior property to store City vehicles and equipment during states of emergency as declared by the appropriate state, county or municipal officials for the City of Madeira Beach during that time of a disaster emergency. The Diocese and the Church will have access to the Property at all times.

3. The right of use of the Property shall commence upon the liaison person identified by Diocese being informed of such need and shall terminate at the conclusion of such need. While such use is being made of the said Property pursuant to the terms of this license, such use shall be available to uses of city equipment specified in the vehicle list provided by the City Manager of the City, or such other person as designated by him/her. Staff members of Diocese shall have access at all times.

4. It shall be the responsibility of Diocese and of the City to designate liaison personnel for the purpose of implementing the terms of this Agreement. The identification of such liaison personnel shall be sent to the following addresses:

If to the City:

Robin Gomez, City Manager
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708

If to Diocese:

Douglas F. Scharf, President
Diocese of Southwest Florida, Inc.
8005 25th Street East
Parish, FL 34219

With a copy to:

Thomas J. Trask, Esq., City
Attorney
Trask Daigneault, LLP
1001 S. Ft. Harrison Avenue
Suite 201
Clearwater, FL 33756

5. Upon the commencement of the state of emergency, the appropriate representative of the City shall give notice by the most practical method to the liaison person named by Diocese of the initiation of the use of the license agreement. Failure or inability to give such notice prior to commencement of use of the Property shall not constitute a breach of this Agreement and such notice shall be given to such liaison designee or other person in charge and control of the Property at the earliest practical time given the nature of such emergency. The use for which this license has been granted shall last until the termination of the condition of the state of emergency and the need for such Property by the City and for such additional time as is necessary for the City to clean up and otherwise restore the Property

to the condition it was in prior to the use of such Property by the City arising from the City's use of the Property. Restoration of Property shall occur in a timely fashion and to Diocese's complete satisfaction. It is understood between the parties that the City is not the insurer of the Property during such use but that it is responsible for reasonable care of the Property during its time of usage and that it will be responsible only for damage to the Property occasioned by it or other persons under its control and supervision.

6. It shall be the responsibility of the City to provide to Diocese from time to time a list of the City vehicles and equipment to be stored on the Property and a list of approved City employees and the employees of other agencies and similar participants who may be using the Property during the time of a disaster emergency or during planning for such disaster emergency.

7. During the time of the state of emergency or at any other time while using the Property in accordance with the terms of this license, the City agrees to remove any tree debris from the Property should Diocese experience storm damage to its trees.

8. During the time of use of the Property the City agrees to hold harmless, assume legal liability for and defend Diocese, its officers, employees, agents, servants, successors and assigns from and against any and all actions, claims, liabilities, assertions of liability, losses, costs and expenses, in law or in equity, including but not limited to attorneys' fees at trial and appellate levels, reasonable investigative and discovery costs, court costs or claims for bodily injury or death of persons, and for loss of or damage to property, of every kind in nature whatsoever, which in any manner directly or indirectly may arise or be alleged to have arisen, or resulted or alleged to have resulted from the negligent acts or omissions or other wrongful conduct of the City, its employees and agents, in connection with the use of the Property.

9. This Agreement constitutes the entire understanding between the parties and all oral agreements previously reached between the parties are merged herein. No modification or amendment shall be made to this Agreement except by an instrument in writing and executed with the same formalities as this Agreement.

10. This license shall continue in full force and effect for a period of one (1) year from the date hereof, said date being the date that the last of the parties signs this Agreement, and shall be automatically renewed thereafter for successive period of three (3) years, unless and until one party gives written notice to the other party not later than thirty (30) days before the expiration of this Agreement or any extensions thereof that this license Agreement is not to be extended for the forthcoming term.

11. The parties hereto are independent contractors and agree throughout the term of this Agreement and during the performance of the obligations hereunder, that each party is an independent contractor in all respects and shall not be the agent, servant, officer or employee of the other. The parties agree that the tort limitations provided pursuant to Section 768.28, Florida Statutes, shall remain in full force and effect during the term of this license and no portion of this Agreement shall act as a waiver of the same in any regard whatsoever.

12. This Agreement is to be interpreted pursuant to the laws of the State of Florida and the venue for any litigation commenced regarding the rights and responsibilities pursuant to the terms of this Agreement between the parties shall be exclusively in Pinellas County, Florida.

[SIGNATURE PAGE TO FOLLOW]

CITY OF MADEIRA BEACH
a Florida municipal corporation

By: _____
Robin Gomez, City Manager

Dated: _____

ATTEST:

Clara VanBlargan, City Clerk

APPROVED AS TO FORM:

Thomas J. Trask, B.C.S., Esquire,
City Attorney

WITNESSES:

Beth G. Gould
Print Name: Beth G. Gould

John P. Edger
Print Name: John P. Edger

**DIOCESE OF SOUTHWEST
FLORIDA, INC.**
a Florida not-for-profit corporation

By: Michael W. Booher
Print Name: MICHAEL W. BOOHER
Title: CFO

Dated: 08/21/2025



Memorandum

Meeting Details: June 25, 2025

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Bay Point Causeway and Dr. Milling and Resurfacing proposal discussion

Background

The purpose of this memo is to seek approval from the Board of Commissioners to move forward with the milling and resurfacing of Bay Point Causeway and Bay Point Drive due to the current deteriorating condition of these roadways.

The scheduled design phase for this project is currently set for FY2027, which significantly delays necessary improvements. The current roadway conditions require immediate attention to maintain safety and accessibility for residents and visitors.

Mill (1.5") and Resurface (2")

- Mobilization: **\$23,760.00**
- Traffic Control: **\$5,833.00**
- Erosion Control: **\$4,250.00**
- Adjust Manholes (5 @ \$850 each): **\$2,550.00**
- Mill & Resurface (8500 s.y @ \$20.65): **\$175,525.00**
- **Total: \$211,918.00**

Fiscal Impact

The Fiscal Impact of the mill and resurface for Bay Point Causeway and Bay Point Dr. is \$211,918.00 and is piggybacked off the Area 3 Roadway and Draining improvement pricing that has been approved by the BOC.

Recommendation(s)

Staff recommends the Board of Commissioners approve the milling and resurfacing of Bay Point Causeway and Dr. for the amount of \$211,918.00 that will be paid out of the Stormwater Capital Drainage Improvement fund.

Attachments

- Area 3 Bid Pricing

PROPOSAL BOND

(Not to be filled out if a certified check is submitted)

KNOWN ALL MEN BY THESE PRESENTS: That we, the undersigned, Harbor Contracting, LLC._____ as Principal, and FCCI Insurance Company

_____ as Surety, who's address is _____

6300 University Parkway Sarasota, FL 34240-8424, are held and firmly bound unto the City of Madeira Beach, Florida, in the sum of Six hundred and ninety nine thousand eight hundred and fifteen Dollars and seventy four cents (\$699,815.74) (being a minimum of 10% of Contractor's Total Bid Amount) for the payment of which, well and truly to be made, we hereby jointly and severally bind ourselves, our heirs, executors, administrators, successors and assigns.

The condition of the above obligation is such that if the attached Proposal of Harbor Contracting, LLC._____ as Principal, and FCCI Insurance Company as Surety,for work specified as: Area 3 Marquerite/Parsley Drainage and Roadway Improvements RFP#25-05
(A314208001 & FPID 449181-1-54-01)

all as stipulated in said Proposal, by doing all work incidental thereto, in accordance with the plans and specifications provided here for, all within Pinellas County, is accepted and the contract awarded to the above named bidder, and the said bidder shall within ten days after notice of said award enter into a contract, in writing, and furnish the required Performance Bond with surety or sureties to be approved by the City Manager, this obligation shall be void, otherwise the same shall be in full force and virtue by law and the full amount of this Proposal Bond will be paid to the City as stipulated or liquidated damages.

Signed this 25th day of March, 2025.

(Principal must indicate whether corporation, partnership, company or individual)

Harbor Contracting, LLC.13970 W Hillsborough Ave Tampa, FL 33635

Principal

By: Title Anthony Cerullo, PresidentFCCI Insurance Company6300 University Parkway Sarasota, FL 34240-8424

Surety

By: Title Hallie Martin, Attorney-In-Fact & Florida Licensed Resident Agent

Inquiries: (321) 800-6594

(The person signing shall, in his own handwriting, sign the Principal's name, his own name, and his title; where the person is signing for a Corporation, he must, by Affidavit, show his authority to bind the Corporation).

AFFIDAVIT

(To be filled in and executed if the bidder is a corporation)

STATE OF FLORIDA**COUNTY OF** Hillborough

Anthony Cenuilo being duly sworn, deposes and says that he/she is
 Secretary of Harbor Contracting LLC a
 corporation organized and existing under and by virtue of the laws of the State of Florida, and having its
 principal office at:

13970 W Hillborough Ave Tampa Hillborough FL
 (Street & Number) (City) (County) (State)

Affiant further says that he is familiar with the records, minute books and by-laws of
Harbor Contracting LLC
 (Name of Corporation)

Affiant further says that Anthony Cenuilo is President
 (Officer's Name) (Title)
 of the corporation, is duly authorized to sign the Proposal for City of Madeira Beach
 or said corporation by virtue of _____

(state whether a provision of by laws or a Resolution of
 Board of Directors. If by Resolution give date of adoption).

Anthony Cenuilo, President, 100% owner
 Affiant

Sworn to before me this 24 day of March, 20 25.

Notary Public

Matt Farhadi
 Type / Print / Stamp Name of Notary

Comm # HH482031
 Title or Rank, and Serial No., if any



MATT FARHADI
 Notary Public
 State of Florida
 Comm# HH482031
 Expires 1/17/2028



GENERAL POWER OF ATTORNEY

Know all men by these presents: That the FCCI Insurance Company, a Corporation organized and existing under the laws of the State of Florida (the "Corporation") does make, constitute and appoint:

Jorge Bracamonte; Jessie Sloan; Hallie Martin


Each, its true and lawful Attorney-In-Fact, to make, execute, seal and deliver, for and on its behalf as surety, and as its act and deed in all bonds and undertakings provided that no bond or undertaking or contract of suretyship executed under this authority shall exceed the sum of (not to exceed \$30,000,000.00): **\$30,000,000.00**

This Power of Attorney is made and executed by authority of a Resolution adopted by the Board of Directors. That resolution also authorized any further action by the officers of the Company necessary to effect such transaction.


The signatures below and the seal of the Corporation may be affixed by facsimile, and any such facsimile signatures or facsimile seal shall be binding upon the Corporation when so affixed and in the future with regard to any bond, undertaking or contract of surety to which it is attached.

In witness whereof, the FCCI Insurance Company has caused these presents to be signed by its duly authorized officers and its corporate Seal to be hereunto affixed, this 20th day of December, 2024.

Attest:


Christina D. Welch, President
FCCI Insurance Company




Christopher Shoucair,
EVP, CFO, Treasurer, Secretary
FCCI Insurance Company

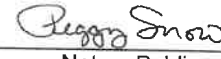
State of Florida
County of Sarasota

Before me this day personally appeared Christina D. Welch, who is personally known to me and who executed the foregoing document for the purposes expressed therein.

My commission expires: 2/27/2027



PEGGY SNOW
Commission # HH 326535
Expires February 27, 2027


Notary Public


State of Florida
County of Sarasota

Before me this day personally appeared Christopher Shoucair, who is personally known to me and who executed the foregoing document for the purposes expressed therein.

My commission expires: 2/27/2027




PEGGY SNOW
Commission # HH 326535
Expires February 27, 2027


Notary Public

CERTIFICATE

I, the undersigned Secretary of FCCI Insurance Company, a Florida Corporation, DO HEREBY CERTIFY that the foregoing Power of Attorney remains in full force and has not been revoked; and furthermore that the February 27, 2020 Resolution of the Board of Directors, referenced in said Power of Attorney, is now in force.

Dated this 25th day of March, 2025


Christopher Shoucair, EVP, CFO, Treasurer, Secretary
FCCI Insurance Company

NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA

COUNTY OF Hillborough

Anthony Cewlo being, first duly sworn, deposes and says that he is
President of Harbor Contracting LLC,

the party making the foregoing Proposal or Bid; that such Bid is genuine and not collusive or sham; that said bidder is not financially interested in or otherwise affiliated in a business way with any other bidder on the same contract; that said bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidders or person, to put in a sham bid or that such other person shall refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication or conference, with any person, to fix the bid price or affiant or any other bidder, or to fix any overhead, profit or cost element of said bid price, or that of any other bidder, or to secure any advantage against the City of Madeira Beach, Florida, or any person or persons interested in the proposed contract; and that all statements contained in said proposal or bid are true; and further, that such bidder has not directly or indirectly submitted this bid, or the contents thereof, or divulged information or data relative thereto to any association or to any member or agent thereof.


 Affiant

Sworn to and subscribed before me this 24 day of March, 2025.


 Notary Public



MATT FARHADI
 Notary Public
 State of Florida
 Comm# HH482031
 Expires 1/17/2028

PROPOSAL

(1)

TO THE CITY OF MADEIRA BEACH, FLORIDA, for

AREA 3 MARGUERITE /PARSLEY DRAINAGE & ROADWAY IMPROVEMENTS
PROJECT # A314208001 & FPID 449181-1-54-01)

and doing such other work incidental thereto, all in accordance with the contract documents, marked

AREA 3 MARGUERITE /PARSLEY DRAINAGE & ROADWAY IMPROVEMENTS
PROJECT # A314208001 & FPID 449181-1-54-01)

Every bidder must take notice of the fact that even though his proposal be accepted and the documents signed by the bidder to whom an award is made and by those officials authorized to do so on behalf of the City of Madeira Beach, Florida, that no such award or signing shall be considered a binding contract without a certificate from the Finance Director that funds are available to cover the cost of the work to be done, or without the approval of the City Attorney as to the form and legality of the contract and all the pertinent documents relating thereto having been approved by said City Attorney; and such bidder is hereby charged with this notice.

The signer of the Proposal, as bidder, also declares that the only person, persons, company or parties interested in this Proposal, are named in this Proposal, that he has carefully examined the Advertisement, Instructions to Bidders, Contract Specifications, Plans, Supplemental Specifications, General Conditions, Special Provisions, and Contract Bond, that he or his representative has made such investigation as is necessary to determine the character and extent of the work and he proposes and agrees that if the Proposal be accepted, he will contract with the City of Madeira Beach, Florida, in the form of contract; hereto annexed, to provide the necessary labor, materials, machinery, equipment, tools or apparatus, do all the work required to complete the contract within the time mentioned in the General Conditions and according to the requirements of the City of Madeira Beach, Florida, as herein and hereinafter set forth, and furnish the required surety bonds for the following prices to wit:

PROPOSAL

(2)

If the foregoing Proposal shall be accepted by the City of Madeira Beach, Florida, and the undersigned shall fail to execute a satisfactory contract as stated in the Advertisement herein attached, then the City may, at its option determine that the undersigned has abandoned the Contract, and thereupon this Proposal shall be null and void, and the certified check or bond accompanying this Proposal, shall be forfeited to become the property of the City of Madeira Beach, Florida, and the full amount of said check shall be retained by the City, or if the Proposal Bond be given, the full amount of such bond shall be paid to the City as stipulated or liquidated damages; otherwise, the bond or certified check accompanying this Proposal, or the amount of said check, shall be returned to the undersigned as specified herein.

Attached hereto is a bond or certified check on _____
 _____ Bank, for the sum of _____
 _____ (\$ _____)
 (being a minimum of 10% of Contractor's total bid amount).

The full names and residences of all persons and parties interested in the foregoing bid are as follows:

(If corporation, give the names and addresses of the President and Secretary. If firm or partnership, the names and addresses of the members or partners. The Bidder shall list not only his name but also the name of any person with whom bidder has any type of agreement whereby such person's improvements, enrichment, employment, or possible benefit, whether sub-contractor, materialman, agent, supplier, or employer is contingent upon the award of the contract to the bidder).

NAMES:

ADDRESSES:

Anthony Cenito

524 Oakwood Blvd Oldsmar, FL 34677

Signature of Bidder: 

(The bidder must indicate whether Corporation, Partnership, Company or Individual).

PROPOSAL

(3)

The person signing shall, in his own handwriting, sign the Principal's name, his own name and his title. Where the person signing for a corporation is other than the President or Vice President, he must, by affidavit, show his authority, to bind the corporation.

Principal:

Anthony Cewillo

By:

A

Title:

President

Business Address of Bidder:

13970 W Hillsborough Ave

City and State:

Tampa, FL

Zip Code

33635

Dated at

10:40 AM

, this

24th

day of

March, A.D., 2025

CITY OF MADEIRA BEACH
ADDENDUM SHEET

PROJECT: AREA 3 MARGUERITE /PARSLEY DRAINAGE & ROADWAY IMPROVEMENTS
 PROJECT # 2020-179 (A314208001 & FPID 449181-1-54-01) A314208001 & FPID 449181-1-54-01)

Acknowledgment is hereby made of the following addenda received since issuance of Plans and Specifications.

Addendum No. <u>1</u>	Date: <u>3/14/25</u>
Addendum No. <u>2</u>	Date: <u>3/13/25</u>
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____
Addendum No. _____	Date: _____

Harbor Contracting LLC
 (Name of Bidder)

[Signature]
 (Signature of Officer)

President
 (Title of Officer)

3/24/25
 (Date)

BIDDER'S PROPOSALPROJECT: **AREA 3 MARGUERITE /PARSLEY DRAINAGE & ROADWAY IMPROVEMENTS**

PROJECT # 2020-179 (A314208001 & FPID 449181-1-54-01)

CONTRACTOR: Harbor Contracting LLCBIDDER'S GRAND TOTAL: \$ 6,998,157.44 (NUMBERS)BIDDER'S GRAND TOTAL: Six million nine hundred and ninety eight thousand one hundred and fifty seven dollars and forty four cents (WORDS)

BID PROPOSAL					
Project: AREA3 MARGUERITE /PARSLEY DRAINAGE & ROADWAY IMPROVEMENTS (Contract # A314208001 & FPID 449181-1-54-01)					
BID ITEM		UNIT	EST QTY	UNIT PRICE (\$)	TOTAL (\$)
1.0	Mobilization and Site Preparation				
1.1	Mobilization	LS	1	613,250.15	613,250.15
1.2	Maintenance of Traffic	LS	1	205,210.00	205,210.00
1.3	Erosion Control and Floating Turbidity	LS	1	98,560.00	98,560.00
1.4	Project Sign	LS	1	5,000.00	5,000.00
1.5	Root Pruning & Root Barrier at E. Parsley & B Street	LF	300	15.00	4,500.00
1.6	Sprinklers (Yard Frontage)	LF	3,000	3.00	9,000.00
Subtotal - General (1.1 - 1.6)					935,520.15
2.0	Earthwork				
2.1	Demolition	LS	1	985,650.25	985,650.25
2.2	Remove Unsuitable Material	CY	250	25.00	6,250.00
2.3	Sod	SF	45,000	1.00	45,000.00
2.4	Outfall Restoration between homes (Locations)				
2.4a	14022/14020 W Parsley				
	Remove wood fence	LF	60	10.00	600.00
	Construct 6' PVC fence with (2) 4 ft gate	LF	60	100.00	6,000.00
	Bag Live Oak and replant	EA	1	3,000.00	3,000.00
	Remove & Reinstall Sheds	EA	2	2,500.00	5,000.00
	Shell & Limestone (3-inch Depth with Marifi)	SF	700	3.00	2,100.00
	Foxtail Palm Trees 15 gal	EA	4	500.00	2,000.00
	Buttonwood 15 gal	EA	2	600.00	1,200.00
2.4b	14064/14066 W Parsley				
	Remove/ Replace/ Bag Palm trees	EA	2	600.00	1,200.00
	Remove wood fence	LF	60	10.00	600.00

	Install 60 LF +/- PVC fence with (2) gates	LF	60	100.00	6,000.00
	Remove, Store & Reuse Pavers	SF	600	20.00	12,000.00
	Remove & Reinstall Sheds	EA	2	2,500.00	5,000.00
	Christmas Palm 10ft front yard	EA	1	1,000.00	1,000.00
	Montgomery Palm 20ft back yard	EA	2	3,000.00	6,000.00
	Foxtail Palm Trees 25 gal	EA	2	1,000.00	2,000.00
2.4c	14180/14176 W Parsley				
	Remove 40 lf wood fence	LF	40	10.00	400.00
	Construct 6' pvc fence with (2) 4 ft gate	LF	95	100.00	9,500.00
	Remove & Replace Décor boarder rock	LS	1	1,500.00	1,500.00
	Demo & Remove Fence Columns & Pond	EA	5	600.00	3,000.00
	Demo & Remove Concrete wall	LF	60	50.00	3,000.00
	Remove & Replace Shed	LS	1	5,000.00	5,000.00
	Remove Norfolk Pine Tree	EA	1	2,000.00	2,000.00
	Areca palm 15 gal, 6' oc,	EA	7	600.00	4,200.00
2.4d	14195/14190 W Parsley				
	Remove, reinstall 80 LF +/- PVC fence with gates	LF	80	100.00	8,000.00
	Areca Palm 15 Gallon	EA	6	600.00	3,600.00
	Remove, store, and replace brick pavers as necessary	SF	700	20.00	14,000.00
	Remove Christmas palms /Replace Foxtail Palm trees	EA	2	1,000.00	2,000.00
2.4e	14035/14037 E Parsley				
	Remove wood fence	LF	75	10.00	750.00
	Construct PVC fence with (2) gate	LF	75	100.00	7,500.00
	Areca Palm 15 Gallon	EA	4	600.00	2,400.00
	Coconut Palm 15 Gallon	EA	2	600.00	1,200.00
	Mulch (3-inch Depth with Marifi)	SF	500	2.00	1,000.00
	Remove, Store, and Reuse Stepping Pavers	LF	30	50.00	1,500.00
	Construct Paver walkway 5' x 30'	SF	150	20.00	3,000.00
2.4f	513/515 S. Bayshore Drive				
	Remove 95 LF wood fence w/Gate (4')	LF	95	10.00	
	Remove & Replace 95 LF wood fence w/Gate (4')	LF	95	100.00	9,500.00
	Mulch 4" thick with Fabric	SF	600	2.00	1,200.00
	Remove and replace Pavers	SF	300	20.00	6,000.00
	Royal Palm 25 GAL	EA	1	1,000.00	1,000.00
	Remove and replace shrubs (5gal), Viburnum hedge	EA	5	300.00	1,500.00
	Remove & Replace Palm trees (foxtail palms, double trunk, 25 GAL)	EA	3	1,500.00	4,500.00
	Root Prune	LF	20	25.00	500.00
2.4g	704/ 708 Pruitt Drive				
	Remove 82 LF chain link Fence (2 Gates-PVC & Wood)	LF	82	10.00	820.00
	Remove & Replace 82 LF PVC Fence - 2 Gates	LF	82	100.00	8,200.00
	Remove, store, and replace brick pavers (44x3.5)	SF	154	20.00	3,080.00
	Remove, store, and replace steppingstones	LF	50	50.00	2,500.00

	Remove spillway	EA	1	1,000.00	1,000.00
	Repair Dock catwalk 6 feet	LS	1	2,500.00	2,500.00
2.4h	720/ 722 Pruitt Drive				
	Remove, store, reinstall 60 LF +/- PVC fence with 3 gates	LF	70	100.00	7,000.00
	Remove & Replace Palm trees (Alexanders palms, triple trunk, 4-foot clear trunk)	EA	2	1,000.00	2,000.00
	Remove, store, and replace brick pavers (44x4)	SF	280	20.00	5,600.00
	Bird of Paradise 15 Gallon	EA	2	250.00	500.00
	Foxtail Palms 15 Gallon	EA	2	600.00	1,200.00
2.4i	736/ 738 Pruitt Drive				
	Storm Pipe Point Repair, if needed.	EA	1	5,000.00	5,000.00
2.4j	744 Pruitt Drive				
	Restore Irrigation, if needed	LF	100	5.00	500.00
2.5	Flowable Fill (trench backfill between homes)	CY	620	500.00	310,000.00
2.6	PVC Fence Post	EA	15	50.00	750.00
Subtotal - Earthwork (2.1 - 2.6)					1,539,950.25
3.0	Drainage				
3.1	Seawall Repair at Storm Pipe Outfall	EA	10	25,000.00	250,000.00
3.2	Seawall & Cap Repair 10-foot Sheet Piling (Vanguard) w/ cap (Demo per Detail); for 14035/14037 E Parsley; 14180/14176 W Parsley; 14022/14020 W Parsley; any property with CMU seawall	LF	50	2,000.00	100,000.00
3.3	Manatee Protection at Outfall	EA	10	1,500.00	15,000.00
3.4	Storm Manhole with 4' bottom	EA	2	8,500.00	17,000.00
3.5	FDOT Type C Grate Inlet (with concrete surrounding inlet)	EA	29	8,500.00	246,500.00
3.6	FDOT Type E Grate Inlet (with concrete surrounding inlet)	EA	8	9,000.00	72,000.00
3.7	15" RCP Class IV	LF	2350	110.00	258,500.00
3.8	18" RCP Class IV	LF	125	150.00	18,750.00
3.9	10" Ductile Steel Pipe	LF	30	110.00	3,300.00
3.10	12" PVC DR18	LF	40	100.00	4,000.00
3.11	12" Ductile Steel Pipe	LF	40	150.00	6,000.00
3.12	12" Cure In Place Liner 16mm (14035 E Parsley)	LF	400	100.00	40,000.00
3.13	Conflict Box	EA	1	10,000.00	10,000.00
Subtotal - Drainage (3.1 - 3.13)					1,041,050.00
4.0	Paving and Marking				
4.1	8" Base for pipe trench.	SY	1600	30.00	48,000.00
4.2	Mill 1.5" & Resurface 2.0" FDOT Asphalt (SP12.5)	SY	21,000	20.65	433,650.00
4.3	Valley Gutter (FDOT INDEX 300)	LF	18,000	60.00	1,080,000.00

4.4	Concrete Flumes	SF	1,300	30.00	39,000.00
4.5	Concrete Drive Replacement 6" (3' BOC)	SY	2085	120.00	250,200.00
4.6	Brick Drive Replacement (Remove & Reuse where possible)	SY	900	20.00	18,000.00
4.7	Gravel & Shell Driveway Replacements (4")	SF	6,000	7.50	45,000.00
4.8	6" Double Yellow Pavement Markings	LF	8,000	3.00	24,000.00
4.9	24" Pavement Markings (Stop Bar)	LF	60	10.00	600.00
4.10	D Curb	LF	70	60.00	4,200.00
4.11	SW 6" conc (Pruitt)	SY	200	120.00	24,000.00
4.12	SW 4" concrete	SY	225	100.00	22,500.00
Subtotal - Paving and Marking (4.1 - 4.12)					1,989,150.00
SUBTOTAL (1.0, 2.0, 3.0 and 4.0)					5,505,470.70
Total - 10% Contingency					550,547.07
TOTAL (1.0, 2.0, 3.0 and 4.0)					6,056,017.77
PINELLAS COUNTY UTILITIES					
5.0	PC #	PC-Utilities - Sanitary Sewer			
5.1	SS-333301-301-08D-0006	8" DI Pipe Class 350	LF	214	200.00 42,800.00
5.2	SS-333301-301-960006	Adjust & Furnish 6" SS Service Lateral, (if needed)	EA	15	2,000.00 30,000.00
5.3	SS-333900-302-K002	Adjust Sanitary Manhole Rim & Cover, (outside of pavement)	EA	4	500.00 2,000.00
5.4	SS-333900-302-K001	Adjust Sanitary Manhole Rim & Cover, (in pavement)	EA	10	850.00 8,500.00
5.5	SS-333900-302-4001	4' dia. - Precast Manhole Standard	EA	1	10,000.00 10,000.00
5.6	SS-333900-302-9001	Remove Existing Manhole - Initial	EA	1	4,000.00 4,000.00
5.7	SS-333400-501-0006	6" Dia. Force Main Pipe +/- 50' Offset	EA	1	10,000.00 10,000.00
5.8	SS999-0000	Unspecified Work (Allowance)	LS	1	\$50,000 \$50,000
Subtotal - Utilities - Sanitary (5.1-5.8)					157,300.00
TOTAL (5.0)					
6.0	PC #	PC- Utilities - Potable Water			
6.1	PW331101-304-06P18	6" Dia. PVC C-900 DR18	LF	2900	58.00 168,200.00
6.2	PW331101-309-9001	Adjust valve box to finished grade (in pavement)	EA	11	500.00 5,500.00
6.3	PW-331101-501-0004	4" Dia. Offset Assembly < 50' PVC C-900 DR18 w/Reverse Deadman, (if needed)	EA	2	3,000.00 6,000.00
6.4	PW331101-304-9004D	4" DIP Pipe (CL 350) Offset < 50' w/Reverse Deadman, (if needed)	EA	1	4,000.00 4,000.00
6.5	PW-331101-501-0006	6" Dia. Offset Assembly < 50' PVC C-900 DR18 w/Reverse Deadman, (if needed)	EA	3	4,000.00 12,000.00

6.6	PW331101-304-9006D	6" DIP Pipe (CL 350) Offset < 50 w/Reverse Deadman, (if needed)	EA	1	5,000.00	5,000.00
6.7	PW-331101-309-06RW515	6" RWGV & Box C 515	EA	4	8,000.00	32,000.00
6.8	PW-331101-314-75SS	3/4" Service Connection	EA	49	2,000.00	98,000.00
6.9	PW-331101-314-75LS	3/4" Service Connection with Sleeves long	EA	38	3,500.00	133,000.00
6.10	PW-331101-313-9001	Horizontal Adjustment of Potable Meter Box (> 6") (Remove, Relocate & Reconnect)	EA	1	5,000.00	5,000.00
6.11	PW331101-310-0001	Fire Hydrant Assembly w/valve	EA	5	15,500.00	77,500.00
6.12	PW331101-312-0606TV	Tapping Sleeve with 6" Valve	EA	3	6,500.00	19,500.00
6.13	PW331101-308-C153	DI Fittings C 153 (Compact Body)	TN	1.5	15,000.00	22,500.00
6.14	PW-331101-304-06PP	6" Pigging Port	EA	3	5,000.00	15,000.00
6.15	PW-331301-000-0206	Disinfection of H2O	EA	3	1,000.00	3,000.00
6.16	PW-999-0000	Unspecified Work (Allowance)	LS	1	\$150,000	\$150,000

Subtotal - Utilities - Potable Water (6.1 - 6.16) 756,200.00

7.0	PC #	PC- Utilities – Reclaim Water				
7.1	RW331101-501-0004	4" Dia. Offset Assembly < 50' PVC C-900 DR18 w/Reverse Deadman, (if needed)	EA	3	3,000.00	9,000.00
7.2	RW-331101-304-9004D	Offset Assembly 4" Dia. DIP w/Reverse Deadman, (if needed)	EA	1	4,000.00	4,000.00
7.3	RW-331101-501-0006	6" Dia. Offset Assembly < 50' PVC C-900 DR18 w/Reverse Deadman, (if needed)	EA	3	4,000.00	12,000.00
7.4	RW-331101-304-9006D	Offset Assembly 6" Dia. DIP w/Reverse Deadman, (if needed)	EA	1	5,000.00	5,000.00
7.5	RW331101-308-C153	DI Fittings C 153 (Compact Body)	TN	0.5	15,000.00	7,500.00
7.6	RW-331101-314-01LS	1" Reclaim Service adjustment, (if needed)	EA	15	1,000.00	15,000.00
7.7	RW-999-0000	Unspecified Work (Allowance)	LS	1	\$25,000	\$25,000

Subtotal - Utilities - Reclaimed Water (7.1 - 7.7) 77,500.00

PINELLAS COUNTY RESTORATION MARGUERITE, PRUITT & BAYSHORE

8.0	PC#	MISC. ITEMS				
8.1	350-0206	Driveway Restoration, 6" conc. in County ROW	SY	250	120.00	30,000.00
8.2	353-0102	Driveway Restoration, In Kind, Decorative Block	SY	250	50.00	12,500.00

8.3	522-0006	SIDEWALK, CONCRETE, 6"	SY	106	120.00	12,720.00
8.4	522-1004	Sidewalk Conc. 4"	SY	280	100.00	28,000.00
8.5	204-1000	8" Base Crush Conc for water main crossings	SY	200	30.00	6,000.00
8.6	575-0112	SOD	SY	1,000	9.00	9,000.00
8.7	999-0000	Unspecified Work (Allowance)	EA	1	\$10,000	\$10,000.00
Subtotal – Miscellaneous Items (8.1 - 8.7)						108,220.00
PINELLAS COUNTY TOTAL (5.0-8.0)						941,920.00
OVERALL CONSTRUCTION COST						6,998,157.49
OPTION A						
OP-A	Drainage Option Between Homes					
OP-A1	ConTech A2000		LF	1,110	110.00	121,000.00
Subtotal - Paving and Marking (OP-A1)						121,000.00
This option does not reflect on the lowest bidder grand total for the lowest bid						

THE BIDDER'S GRAND TOTAL ABOVE IS HIS TOTAL BID BASED ON HIS UNIT PRICES AND LUMP SUM PRICES AND THE ESTIMATED QUANTITIES REQUIRED FOR EACH SECTION. THIS FIGURE IS FOR INFORMATION ONLY AT THE TIME OF OPENING BIDS. THE CITY WILL MAKE THE TABULATION FROM THE UNIT PRICES AND LUMP SUM PRICE BID. IF THERE IS AN ERROR IN THE TOTAL BY THE BIDDER, IT SHALL BE CHANGED AS ONLY THE UNIT PRICES AND LUMP SUM PRICE SHALL GOVERN.

**SCRUTINIZED COMPANIES AND BUSINESS OPERATIONS WITH
CUBA AND SYRIA CERTIFICATION FORM**

PER SECTION III, ITEM 25, IF YOUR BID IS \$1,000,000 OR MORE, THIS FORM MUST BE COMPLETED AND SUBMITTED WITH THE BID PROPOSAL. FAILURE TO SUBMIT THIS FORM AS REQUIRED, MAY DEEM YOUR SUBMITTAL NONRESPONSIVE.

The affiant, by virtue of the signature below, certifies that:

1. The vendor, company, individual, principal, subsidiary, affiliate, or owner is aware of the requirements of section 287.135, Florida Statutes, regarding companies on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaging in business operations in Cuba and Syria; and
2. The vendor, company, individual, principal, subsidiary, affiliate, or owner is eligible to participate in this solicitation and is not listed on either the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Sector List, or engaged in business operations in Cuba and Syria; and
3. Business Operations means, for purposes specifically related to Cuba or Syria, engaging in commerce in any form in Cuba or Syria, including, but not limited to, acquiring, developing, maintaining, owning, selling, possessing, leasing or operating equipment, facilities, personnel, products, services, personal property, real property, military equipment, or any other apparatus of business or commerce; and
4. If awarded the Contract (or Agreement), the vendor, company, individual, principal, subsidiary, affiliate, or owner will immediately notify the City of Madeira Beach in writing, no later than five (5) calendar days after any of its principals are placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Sector List, or engages in business operations in Cuba and Syria.

Authorized Signature

Printed Name

Title

Name of Entity / Corporation

STATE OF Florida

COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me on this 24 day of March, 2025, by Anthony Cenuilo (name of person whose signature is being notarized) as the President (title) of Harbor Contracting LLC (name of Corporation/Entity), personally known to me as described herein X, or produced a _____ (type of identification) as identification, and who did / did not take an oath.



MATT FARHADI
Notary Public
State of Florida
Comm# HH482031
Expires 1/17/2028

Notary Public

Printed Name

My Commission Expires: 1/17/28

NOTARY SEAL ABOVE

PUBLIC ENTITY CRIMES AFFIDAVITDATE: 3/24/25**SWORN STATEMENT UNDER SECTION 287.133(3) (A), FLORIDA STATUTES****THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to CITY OF MADEIRA BEACH by Anthony Cenuilo, President (print individual's name and title) for Harbor Contracting LLC (print name of entity submitting sworn statement) whose business address is 13970 W Hillsborough Ave Tampa FL 33635 and, (if applicable) its Federal Employer Identification Number (FEIN) is 82- (if the entity has no FEIN, include Social Security Number of the individual signing this sworn statement: 594748555).

2. I understand that a "public entity crime" as defined in Paragraph 287.133 of the Florida Statutes, means a violation of any state or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" is defined by the Statute to mean a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" is defined in Section 287.133(1)(a), Florida Statutes, means:

(A) A predecessor or successor of a person convicted of a public entity crime; or

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

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

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement (indicate by placing a check in front of the statement which applies):

☒ Neither the entity submitting this sworn statement, 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 was charged with and convicted of a public entity crime subsequent to July 1, 1989.

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

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

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY, PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO, OF ANY CHANGE AFFECTING THE CORRECTNESS OF THE INFORMATION CONTAINED IN THIS SWORN STATEMENT.

(A)
Authorized Signature

Anthony Cenilo
Printed Name

President
Title

Harbor Contracting LLC
Name of Entity / Corporation

STATE OF Florida

COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me on this 24 day of March, 2025, by Anthony Cenilo (name of person whose signature is being notarized) as the President (title) of Harbor Contracting LLC (name of Corporation/Entity), personally known to me as described herein X, or produced a _____ (type of identification) as identification, and who did / did not take an oath.



MATT FARHADI
Notary Public
State of Florida
Comm# HH482031
Expires 1/17/2028

My Commission Expires: 1/17/28

NOTARY SEAL ABOVE

(Signature)
Notary Public

Matt Farhadi
Printed Name