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## AGENDA

### THE GULF CONSORTIUM Audit Committee Meeting

Date TBD

Call in info: TBD

Teams Meeting

United States: TBD

Access Code: TBD

#### Committee Members

Chair – LaWanda Pemberton (Taylor County), Commissioner Robert Carroll (Bay County), Richard Arthur (Charlotte), Patricia Wilken (Sarasota)

Also in attendance: Valerie Seidel, Dan Dourte, Richard Bernier  
(All, The Balmoral Group), Lynn Hoshihara, Evan Rosenthal

#### Item 1. Call to Order.

Committee Chair LaWanda Pemberton will call the meeting to order.

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#### Item 2. Roll Call.

Valerie Seidel will call the roll.

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#### Item 3. Additions or Deletions.

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

RECOMMEND: Approval of a final agenda.

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#### Item 4. Public Comments.

The public is invited to provide comments on issues that are on today's agenda.

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#### Item 5. Meeting Minutes.

The minutes of the following meetings are presented for review and approval.

- December 10, 2024 – Audit Committee Meeting Minutes (*Please see back up pages 5-7*)

RECOMMEND: Approval of December 10, 2024 Audit Committee Meeting

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#### Item 6. Selection of Auditing Firm.

Committee will review audit firm proposals, rate the firms and make a selection.

- *Audit RFP (pages 8-30)*
- *CPA firm proposals (pages 31 - 73)*
- *Rating worksheet (pages 74 - 75)*

RECOMMEND: Rate each proposal and select best rated auditing firm.

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Item 7.            Public Comments.

The public is invited to provide comments on issues that are NOT on today's agenda

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Item 8.            Audit Committee Member Comments.

Members of the Audit Committee are invited to provide comments on relevant issues.

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Item 9.            Adjournment.

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

# **AGENDA ITEM 4**

## **Gulf Consortium Audit Committee Meeting**

**December 2024**

### **Agenda Item 4 Public Comments**

**Statement of Issue:**

The public is invited to provide comments on issues that are on today's agenda.

**Attachments:**

None

**Prepared by:**

Richard Bernier The  
Balmoral Group Controller  
On: November 21, 2024

# **AGENDA ITEM 5**

**Gulf Consortium Audit Committee Meeting  
December 2024**

**Agenda Item 5  
Approval of December 10, 2024 Minutes**

**Statement of Issue:**

Request to approve the minutes of the December 10, 2024 meeting of the Gulf Consortium Audit Committee.

**Options:**

- (1) Approve the December 10, 2024 minutes as presented; or
- (2) Amend and then approve the minutes.

**Recommendation:**

Motion to approve Option 1.

**Prepared by:**

Richard Bernier  
Controller  
The Balmoral Group  
On: December 11, 2024

**Attachment:**

Draft Minutes, December 10, 2024 meeting of the Gulf Consortium Audit Committee.

**Action Taken:**

Motion to: \_\_\_\_\_, Made by: \_\_\_\_\_;

Seconded by: \_\_\_\_\_.

Approved\_\_\_\_; Approved as amended\_\_\_\_; Defeated\_\_\_\_\_.

**Gulf Consortium Audit Committee Meeting  
Tuesday, December 10, 2024 3:00 p.m. ET**

**Teams Meeting**

**Members in Attendance:** LaWanda Pemberton (Taylor County), Commissioner Robert Carroll (Bay County), Patricia Wilken (Sarasota)

**Also in Attendance:** Richard Bernier, Valerie Seidel, Grant Miller (The Balmoral Group), Lynn Hoshihara, Evan Rosenthal (NGN)

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**Agenda Item #1 – Call to Order**

Chair Pemberton called the meeting to order at 3:00pm.

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**Agenda Item #2 – Roll call**

Valerie Seidel called the roll. Members as above.

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**Agenda Item #3 – Additions or Deletions**

There were no additions or deletions that were made to the agenda. Commissioner Carroll made the motion to approve the agenda, second by Patricia Wilken.

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**Agenda Item #4 – Public Comments**

No comments were made from the public.

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**Agenda Item #6 – Audit RFP**

Valerie Seidel presented the new options for solicitation of the Audit RFP. Richard Bernier presented the two RFPs submitted, as well as the approval matrix and criteria for selection. Chair Pemberton requested additional time to review and rate the RFPs before reconvening for a vote and approval. Finals ratings will need to be decided before reconvening, and the timeline for Auditing is dictated by the auditors needs, with no Gulf Consortium deadline for decision. Valerie suggested reconvening in 2 weeks, as the board meeting to confirm will be in January but the audit will need to be complete by January 30<sup>th</sup>. All agreed to reconvene with rankings, even if not required to submit immediately, and to adjourn to reconvene at a later date.

Patricia Wilken made motion to reschedule the auditor selection and to reconvene at a later date, second by Robert Carroll. No opposition.

**ACTION: APPROVED**

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**Agenda Item #7 – Public Comment**

None

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**Agenda Item #8– Adjourn**

There being no further business, a motion to adjourn was made by Robert Carroll, seconded by Patricia Wilken. Chair Pemberton adjourned the meeting at 3:16PM

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# **AGENDA ITEM 6**



**Gulf Consortium Audit Committee Meeting  
December 2024**

**Agenda Item 6  
Selection of Auditing Firm**

**Statement of Issue:**

Each year the Gulf Consortium is required to undergo an audit by an independent auditing firm. The current audit contract expired with the complete of the fiscal year ending September 30, 2023 audit. A request for proposals (RFP) was publicized to solicit bids for the audit for the next 3 fiscal years. The Audit Committee needs to review the submitted proposals to rate them against the criteria specified in the RFP. Based on these ratings the Committee will select a firm to present to the Board of Directors for final approval. The budget for audit services, based on past costs and with projected inflation, allowed \$25,000 for FY 2024-25.

**Discussion:**

Two responses were received to the solicitation. In accordance with the process previously approved by the Board, a scoring matrix is attached which Committee members may use to evaluate the two proponents.

Staff requests that committee members submit their scoring matrix results for each firm one week prior to the scheduled audit committee. Staff will prepare a summary analysis of all committee member evaluations and include in the audit committee packet for final action during the meeting.

Of the two proposals, one proposes fees that are within the budgeted amount and one response exceeds the budgeted fee by about \$10,000.

**Options:**

- (1) Select an auditing firm for the next 3 fiscal audits.
- (2) Reject all bids and readvertise.

**Recommendation:**

Motion to approve the highest scored firm.

**Attachments:**

- (1) Audit RFP
- (2) Auditor Proposals
  - o JMCo
  - o Thomas & Company
- (3) Auditor Proposal Evaluation Matrix

**Prepared by:**

Richard Bernier  
Controller

The Balmoral Group  
On: November 21, 2024

**Action Taken:**

Motion to: \_\_\_\_\_, Made by: \_\_\_\_\_;

Seconded by: \_\_\_\_\_.

Approved\_\_\_\_; Approved as amended\_\_\_\_; Defeated\_\_\_\_\_.



**REQUEST FOR PROPOSALS  
AUDIT SERVICES**

Notice is hereby given that the Gulf Consortium will be receiving sealed responses to Request for Proposals at the offices of The Balmoral Group, 165 Lincoln Avenue, Winter Park, FL 32789, for audit services.

The Gulf Consortium (the "Consortium") intends to enter into an agreement with an experienced and qualified professional firm to provide audit services pursuant to applicable laws, rules and regulations governing the Consortium. The audit is to be conducted in accordance with, but not necessarily limited to, the Single Audit Act Amendments of 1996, 31 U.S.C. s. 7501 et. seq., section 215.97, Florida Statutes (the "Florida Single Audit Act"), regulations adopted by the Auditor General of the State of Florida, and 2 CFR Part 200, including an audit report consisting of a financial audit of the Consortium, an audit of financial accounts and records, including all reports, management letters, and financial statements that may be required, and other audit services requested by the Consortium.

**REQUEST FOR PROPOSALS DUE DATE: 4:00 p.m., EST, October 15, 2024**  
**GULF CONSORTIUM**  
**THE BALMORAL GROUP**  
**165 LINCOLN AVENUE**  
**WINTER PARK, FLORIDA 32789**

Documents can be obtained by contacting the Consortium Manager at (407) 629-2185 or [gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us). Documents can also be found online at [www.gulfconsortium.org](http://www.gulfconsortium.org).

Notice(s) provided on the Gulf Consortium website at: [www.gulfconsortium.org](http://www.gulfconsortium.org)

## **GULF CONSORTIUM**

### **Request for Proposals for Audit Services**

The Gulf Consortium, a political entity created by Interlocal Agreement among Florida's 23 Gulf Coast counties (the "Consortium"), is seeking to select an auditor or auditing firm ("Auditor") that clearly demonstrates the highest level of ability and proven reliability to perform the auditing services for the Consortium as required by this RFP. Such auditing services will include an audit report, consisting of a financial audit of the Consortium, an audit of its financial accounts and records, including all reports, management letters, and any other auditing services that may be required by the Consortium.

*NOTICE: Applicants or bidders for a lower tier covered transaction (except procurement contracts for goods and services under \$25,000 not requiring the consent of a Council official) are subject to 2 C.F.R. Part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)." In addition, applicants or bidders for a lower tier covered transaction for a subaward, contract, or subcontract greater than \$100,000 of Federal funds at any tier are subject to relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, "New Restrictions on Lobbying," published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget "Governmentwide Guidance for New Restrictions on Lobbying," and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996).*

## **SECTION 1. INTRODUCTION AND BACKGROUND**

In response to the explosion of and the resulting oil spill from the Deepwater Horizon offshore drilling rig in the Gulf of Mexico on April 20, 2010 (Deepwater Horizon Oil Spill), the United States Congress enacted the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act) (title 1, subtitle F of Public Law 112-141) as part of the Moving Ahead for Progress in the 21<sup>st</sup> Century Act. The RESTORE Act was passed by Congress on June 29, 2012 and signed into law on July 6, 2012 by the President.

The RESTORE Act establishes funding from a portion of the administrative and civil penalties under the Federal Water Pollution Control Act from the Deepwater Horizon Oil Spill for the ecological and economic restoration of the Gulf Coast region. The RESTORE Act directs funding for the development and implementation of the State Expenditure Plan in each of the five Gulf Coast States.

The Gulf Consortium is a public entity created in October 2012 by Interlocal Agreement among Florida's 23 Gulf Coast counties, from Escambia County to Monroe County.

Florida's 23 Gulf Coast Counties formed the Consortium to meet requirements of the RESTORE Act for Florida to develop and implement a State Expenditure Plan. The Consortium Board of Directors ("Board") consists of one representative from each county

government. As a public entity, the Consortium must meet all government transparency requirements in Florida, including open public records and meetings, ethics and state auditing obligations.

The Consortium has no paid staff; however there are currently three vendors with professional services contracts who work for or on behalf of the Gulf Consortium. These vendors are compensated from a combination of dues collected from the 23 member counties of the Consortium and/or grant funds approved by the Restore Council.

## **SECTION 2. PERFORMANCE SPECIFICATIONS**

### **2.1. Scope of Work**

#### **Financial Statements**

The Consortium desires the auditor to express an opinion on the fair presentation of its basic financial statements, including any fund financial statements, in conformity with accounting principles generally accepted in the United States.

A Single Audit in accordance with the Federal and State Single Audit Acts and related professional guidance shall be conducted for each fiscal year, irrespective of actual grant award expenditures. The Auditor shall prepare any required letters, schedules, and forms related to this audit.

#### **Internal Controls**

In connection with the audit of the financial statements, the auditor shall consider, test, and report on internal controls and perform tests and report on compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards.

### **2.2. Compliance Requirements**

The audit, of the Consortium, must be performed in compliance with the requirements of all of the following:

- Section 215.97, Florida Statutes
- Rules adopted by the Auditor General, relating to local government audits
- Generally Accepted Auditing Standards and generally Accepted Accounting Principles under Chapter 473, Florida Statutes
- Government Auditing Standards
- 2 CFR Part 200
- Single Audit Act of 1996
- State of Florida Single Audit Act

### **2.3. Project Timeline**

A final and complete opinion letter on the financial statements taken as a whole, as well as any additional letters required by the United States or State of Florida Single Audit Act,

shall be delivered to the Gulf Consortium no later than June 15 following the end of the fiscal year under audit.

#### **2.4. Deliverable Copies**

The Auditor will provide two (2) paper copies and electronic copies of the final combined audit report, which shall include the individual audits, management letters, and any reports on internal control for the Consortium, and Federal/State Financial Assistance reports.

#### **2.5. Report Preparation**

The Auditor will prepare a Single Audit Report for the Consortium.

1. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A 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.
3. A report on compliance with requirements applicable to each major Federal Program and on internal control over compliance in accordance with OMB Super Circular and Chapter 10.550, Rules of the Auditor General.
4. A full and complete management letter which shall identify any management weaknesses observed, assess their effect on financial management, and propose steps to correct or eliminate those weaknesses.
5. Any other required reports and schedules required by the Federal and State Single Audit Acts.

#### **2.6. Final Presentations**

The partner in charge of the audit and the audit manager must be available to attend an Executive Committee and a Board of Directors meeting of the Consortium, as requested, to discuss the Audit.

#### **2.7. Final Conference**

The Auditor will conduct an exit conference with the Consortium or its designee.

### **SECTION 3. TERM OF CONTRACT**

The Consortium anticipates that the term of the agreement will be for three (3) years with the options of two (2) additional one-year renewal periods, unless earlier terminated by either party upon thirty (30) days' written notice.

## SECTION 4. INSTRUCTIONS FOR PROPOSALS

### 4.1. Transmission and Receipt of Proposals.

Email the proposal to:

[gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) – Please include “Audit RFP” in the subject line

Or deliver, or mail the proposal to:

Gulf Consortium  
Attn: Audit Committee  
165 Lincoln Avenue  
Winter Park, FL 32789

Proposals must be RECEIVED **no later than 4:00 p.m. on Friday, October 15, 2024.**

### 4.2. Proposal Contents.

The proposal must include:

- a. Description and history of the audit firm. **(1 page)**
- b. Relevant prior governmental auditing experience **(1 page)**
- c. No less than three (3) references for which the firm has performed similar work. **Must use “Reference Form” provided below.**
- d. Staff available for this audit, including identification and qualifications of all personnel who will be assigned to this audit. Include all of the following for each person assigned to this Audit: **(3 pages altogether for this section)**
  - i. Names and government audit experience of the partner in charge, the manager, and other supervisory personnel, as applicable, of the Audit.
  - ii. Certification, licensure and CPE training, including copies of all licenses of all persons who are authorized to operate as Independent CPAs under Chapter 473, Florida Statutes, and statements as to whether continuing education requirements of the Florida Institute of CPA’s relating to governmental audits have been satisfied.
  - iii. Information on membership in professional societies.
  - iv. Background and qualifications of all other professional audit or other staff assigned to the Audit that are not included in any of the above.
- e. A tentative schedule for performing the key phases of the Audit. **(1 Page)**
- f. Detailed information on the auditor’s proposed audit procedures to be followed and anticipated audit approach. **(3 Pages)**
- g. Schedule of fees/hourly rates for personnel to be assigned to this audit and anticipated hours for each member of such personnel to be devoted to this Audit.

In the alternative, proposers may provide a lump sum fee for performing the requested auditing services, plus a schedule of fees/hourly rates for personnel to be assigned to the audit that may be used for any additional services. Also include fee structure and actual charges for previous audits performed for other local governments of similar size and budget for the past three years.

- h. A statement acknowledging the firm has sufficient staff and availability to meet or exceed the performance specifications in Section 2 above.
- i. A copy of the firm's latest Peer Review Report.
- j. Acknowledgement of receipt of any addenda issued.
- k. Signed copy of Exhibit A, General Grant Funding Special Proposal Conditions. **(Form attached)**
- l. Provide details of pending litigation against your firm or any members of your personnel in their capacity as members, associates or employees of your firm.
- m. Disclose any past, current, or pending disciplinary action against your firm or any of your personnel by the Florida State Board of Accountancy or any other agency.

**The proposal shall be no longer than 12 pages. The 12-page maximum does not include the Reference Form or the Statement on Public Entity Crimes,**

## **SECTION 5. EVALUATION PROCEDURES**

The Auditor Selection Committee ("Selection Committee") is composed of 4 members. Each Selection Committee member will individually evaluate proposals based on a weighted score point formula. The Selection Committee will rank and recommend to the Gulf Consortium, in order of preference, firms to be deemed the most highly qualified to perform the required services after considering the factors contained in this RFP.

The factors to be considered by the Selection Committee in evaluating proposals are:

- Government audit experience, including grant audits (25 pts)
- Professional ability of personnel to be assigned to the Audit (20 pts)
- Ability to furnish the required service, including audit approach (20 pts)
- Client references (20 pts)
- Price/Fees (15 pts)



For scoring price/fees, the lowest price proposal shall receive the maximum score of 15 points. All other proposals shall be assigned a score based on the ratio of that proposal's price in relation to the lowest price. The ratio will be multiplied by the maximum score assigned for the pricing criteria (15 points). For example:

Lowest price \$10 – Assigned maximum score of 15 points.

Next lowest price \$11 – 10 divided by 11 equals 0.9. 15 multiplied by 0.9 equals 13.5 points.

The Selection Committee will evaluate each proposal, based on the proposal document submitted, and how those met the criteria and requirements of this RFP.

Note: If the Selection Committee cannot recommend a firm based solely off the document submissions, it reserves the option to create a short-list of the top ranked proposals and conduct interviews virtually. Selection Committee members may revise their scoring/ranking of responsive firms following completion of the interview process. Following completion of the interview process, the Selection Committee will then rank and recommend to the Consortium Board, in order of preference, firms to be deemed the most highly qualified to perform the required services.

The final decision and award of a contract pursuant to this RFP will be made by the Consortium Board.

## **SECTION 6. MISCELLANEOUS PROVISIONS**

### **6.1. Proposal Expense**

The Consortium will not be liable for any expenses or reimbursement to any firm for costs or expenses incurred in connection with preparation of a response to this RFP.

### **6.2. Deadline Consequences**

Proposals received after the established deadline will not be opened. A proposer may withdraw its proposal by notifying the Consortium in writing at any time prior to the due date. Proposals not so withdrawn will, upon opening, constitute an irrevocable offer for a period of 120 days to provide the Consortium the services set forth in this RFP until the Consortium has selected one of the proposers. Upon opening, proposals become public records and shall be subject to public disclosure in accordance with Chapter 119, Florida Statutes.

### **6.3. Public Entity Crime Statement**

In accordance with section 287.133(2)(a), Florida Statutes, "A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not

submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, for Category Two, for a period of 36 months from the date of being placed on the convicted vendor list.” **By submission of a proposal in response to this RFP, the Proposer certifies compliance with the above requirements as stated in section 287.133, Florida Statutes.**

#### **6.4. Reservation of Rights**

The Consortium reserves the right to accept or reject any and/or all proposals to this RFP, to waive irregularities and technicalities, and to request resubmission. The Consortium retains the right to request additional information from any proposer; failure to provide such requested information may result in rejection of the proposal. The Consortium reserves the right to keep proposals submitted and use ideas from them. Any sole response received may or may not be rejected by the Consortium, depending on available competition and timely needs of the Consortium. The Selection Committee and the Consortium Board shall be the sole judges of the proposals and the resulting agreement that is in its best interest, and its decision shall be final.

#### **6.5. Minority Businesses**

The Consortium, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 and the regulations of the U.S. Department of Commerce issued pursuant to such Act, hereby notifies all proposers that it will affirmatively ensure that in any agreement entered into pursuant to this RFP, minority business enterprises will be afforded full opportunity to submit responses to this RFP and will not be discriminated against on the grounds of race, color or national origin in consideration for an award.

#### **6.6. Non Discrimination**

All proposers are hereby notified that the selected auditor will comply with the Civil Rights Act of 1964, the Age Discrimination in Employment Act, the Rehabilitation Act of 1973, the Americans with Disabilities Act and the Florida Civil Rights Act, all as amended. Specifically, by submitting a proposal, each proposer agrees that:

- No person will, on the grounds of race, color, sex, religion, age, disability, national origin or marital status, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program, activity or service funded through an agreement entered into as a result of this RFP and the proposal submitted.
- The proposer will not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, disability, national origin or marital status. The proposer agrees to post in a conspicuous place, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.
- The proposer will, in all solicitations or advertisements regarding program activities, services provided or applications for employment, state that all

qualified applicants will receive consideration for services or employment without regard to race, color, religion, sex, age, disability, national origin or marital status.

- The Consortium may require the selected auditor to submit reports as may be necessary to indicate non-discrimination. Consortium officials will be permitted access to the Auditor's books, records, accounts and other sources of information and its facilities as may be pertinent to ascertain compliance with non-discrimination laws.

It is expressly understood that the Consortium will have the right to terminate any agreement entered into as a result of this RFP and the proposal submitted thereto upon receipt of evidence of discrimination by the Auditor.

### **6.7. Indemnification**

As part of any agreement that may be entered into as a result of this RFP, the Auditor will indemnify, save and hold harmless the Consortium and all of its officers, agents, employees, contractors or volunteers from all suits, actions, claims, demands and liability of any nature whatsoever arising out of, because of, or due to the breach of the agreement by the Auditor or its subcontractors, agents, employees or volunteers, or due to any negligent act, or occurrence of omission or commission of the auditor, its subcontractors, agents, employees or volunteers. Neither the Auditor nor any of its subcontractors, agents, employees or volunteers will be liable under this paragraph for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of the Consortium or any of its officers, agents, employees, contractors or volunteers.

## **SECTION 7. INSURANCE REQUIREMENTS**

Before entering into an agreement with the Consortium, the Auditor will be required to provide Certificates of Insurance showing that the Auditor has insurance policies in coverages and limits required below from companies authorized to do business in the State of Florida, with a rating of "A" or better. Each policy required below must require that thirty (30) days prior to expiration, cancellation, non-renewal or any material change in coverages or limits, written notice thereof must be given to Consortium. Each Certificate of Insurance will be on a standard ACORD form, listing coverages and limits, expiration dates, terms of policies and all endorsements, and will include the RFP/project name on the Certificate. Each Certificate of Insurance, which is allowed by law to carry an additional named insured, will show "Gulf Consortium, a public entity created in October 2012 by Interlocal Agreement among Florida's 23 Gulf Coast counties, and its officers, agents, employees, and volunteers," as additional named insured. Any and all deductibles to any insurance policy will be the responsibility of the Auditor. Coverages and limits for the insurance required herein are as follows:

- A. Workers' Compensation:** Coverage to apply for all employees for Statutory Limits in compliance with the applicable state and federal laws. The policy must include Employers' Liability with a limit of \$300,000 each accident.
- B. Professional Liability Insurance:** Coverage of a minimum one million dollars (\$1,000,000) in coverage for this project.
- C. Public Liability Insurance:** Policy must include bodily injury and property damage, Combined Single Limits (CSL) of \$300,000 minimum.
- D. Comprehensive General Liability Insurance:** Policies shall include, but not be limited to, Independent Contractor, Contractual, Premises/Operations, Products/Completed Operations and Personal Injury covering liability assumed under indemnification provisions, with limits of liability for personal injury and/or bodily injury, including death, of not less than \$500,000, each occurrence; and property damage of not less than \$100,000, each occurrence. (Combined single limits of not less than \$500,000, each occurrence, will be acceptable unless otherwise stated). Coverage shall be on an "occurrence" basis, and the policy shall include Broad Form Property Damage coverage.
- E. Comprehensive Automobile and Truck Liability:** Policies shall cover owned, hired and non-owned vehicles with minimum limits of \$300,000 each occurrence and property damage of not less than \$100,000 each occurrence. (Combined single limits of not less than \$500,000 each occurrence will be acceptable unless otherwise stated). Coverage shall be on an "occurrence basis" such insurance to include coverage for loading and unloading hazards.

## **SECTION 8. NEGOTIATION AND AWARD OF CONTRACT**

The highest-ranked qualified firm recommended by the Selection Committee shall be presented to the Consortium Board for consideration of the award of a contract. If the Consortium Board chooses not to select the highest-ranked qualified firm as recommended by the Selection Committee, it may select another firm with which to negotiate a contract. In such event, the Consortium must document, in its public records, the reason for not selecting the highest-ranked qualified firm. Should the Consortium be unable to negotiate a contract with the selected firm, negotiations with that firm will be formally terminated and the Consortium will then negotiate with the next firm selected by the Consortium, and the process will continue until a contract is successfully negotiated.

## **SECTION 9. DEBARMENT AND SUSPENSION.**

The Proposer must certify to the best of its knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency.

## **SECTION 10. AWARD OF RFP, NOTICE OF INTENDED DECISION AND PROTEST.**

An award will be made to the responsive, responsible Proposer who ranks highest in the evaluation process, unless otherwise stated elsewhere in this document. The Consortium reserves the right to waive any informality in Proposals and to award a Proposal in whole or in part when either or both conditions are in the best interest of the Consortium.

1. Notice of the intended decision will be posted on the Gulf Consortium website at: [www.gulfconsortium.org](http://www.gulfconsortium.org) for a period of seventy-two (72) consecutive hours, which does not include weekends or County observed holidays. Any Proposer who desires to protest the intended decision must file a notice of intent to protest in writing within seventy-two (72) hours after the posting of the notice. Any award recommendation may be protested on the grounds of irregularities in the specifications, solicitation procedure, or the evaluation of the solicitation. Such notice of intent of solicitation protest shall be made in writing to Lynn Hoshihara, Gulf Consortium General Counsel, 1500 Mahan Drive, Ste 200, Tallahassee, FL 32308 or [lhoshihara@ngnlaw.com](mailto:lhoshihara@ngnlaw.com).
2. A Protestor shall file a formal written bid protest within 3 days after the date in which the notice of intent of bid protest has been submitted. Failure to file a notice of intent of protest or failure to file a formal written protest shall constitute a waiver of all rights granted under this section. The Proposer shall be responsible for inquiring as to any and all award recommendation and postings.
3. Should concerns or discrepancies arise during the solicitation process, Proposers are encouraged to contact the General Counsel prior to the scheduled solicitation opening. Such matters will be addressed and remedied if necessary prior to a solicitation opening or award whenever practically possible. **Proposers are not to contact any Selection Committee or Gulf Consortium Board member regarding this procurement.**

## **SECTION 11. ADDITIONAL INFORMATION**

The Consortium will not respond to in person oral inquiries. Proposers may submit written, emailed, or telephonic inquiries regarding this RFP to the Consortium Manager at (407) 629-2185 or [gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us). The Consortium will respond to written or emailed inquiries, if those inquiries are received before 4:00 PM on October 4, 2024.

The Consortium will record its responses to inquiries and any supplemental instructions in the form of written addenda and will send written addenda to all proposers who were sent the RFP. Any supplemental information will be posted on the Gulf Consortium’s website as well. It is the responsibility of the proposer, before submitting a proposal, to contact the Gulf Consortium Manager to determine if addenda were issued, acknowledging and incorporating them into its proposal

**PROPOSED TIME SCHEDULE FOR SELECTION OF AUDITOR  
(Dates and Times are estimated and may be subject to change)**

Solicitation Release	4:00 PM	September 20, 2024
Question and Answer Ends	4:00 PM	October 4, 2024
Deadline for Submission of Proposals	4:00 PM	October 15, 2024
Auditor Selection Committee Meeting	1:00 PM	week of November 4 <sup>th</sup>
Gulf Consortium Board of Directors Meeting To Consider Award of Contract	1:00 PM	<b>November 18, 2024</b>

The Consortium may continue negotiations to a future date if necessary

**EXHIBIT A**  
**GENERAL GRANT FUNDING SPECIAL PROPOSAL CONDITIONS**

This services to be performed under the contract awarded pursuant to this solicitation are fully or partially funded by Federal grants. By submitting a proposal in response to this RFP, all Proposers agree to comply with the following:

1. **Drug Free Workplace Requirements:** Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub L 100-690, Title V, Subtitle D) All contractors entering into Federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.

2. **Contractor Compliance:** The contractor shall comply with all uniform administrative requirements, cost principles, and audit requirements for federal awards.

3. **Conflict of Interest:** The contractor must disclose in writing any potential conflict of interest to the Consortium or pass-through entity in accordance with applicable Federal policy.

4. **Mandatory Disclosures:** The contractor must disclose in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

**5. Utilization of Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms:**

The Consortium supports diversity in its procurement program and requires that all subcontracting opportunities afforded by this Agreement embrace and encourage diversity. The Contractor's award of subcontracts should reflect the diversity of the citizens of the State of Florida. In accordance with 2 C.F.R. § 200.321, the Contractor and its subcontractors must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. The Contractor agrees to use affirmative steps, and to require its subcontractors and subcontractors to utilize affirmative steps, to ensure that minority businesses and women's business enterprises are used when possible. Such affirmative steps shall at a minimum include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;

4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, or women's business enterprises;

5. Utilizing services and assistance, as appropriate, of such organizations as the Small Business Administration, the Minority Business Development Agency of the Department of the Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs; and

6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above in (1) through (5).

7. As used herein, the term "minority and women business enterprise" means a business at least fifty one (51) percent owned and controlled by minority group members or women. Prior to award of any subcontract under this Agreement, Consultant shall document its efforts made to comply with the requirements of this paragraph. The Consultant shall state that it is an Equal Opportunity or Affirmative Action employer in all solicitations or advertisements for subcontractors or employees who shall perform work under this Agreement.

**6. Equal Employment Opportunity:** During the performance of this Agreement, the Contractor agrees as follows:

1. The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

2. The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.



3. The Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Contractor's legal duty to furnish information.

4. The Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the Contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

5. The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

6. The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

7. In the event of the Contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

8. The Contractor shall include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub-Contractor or vendor. The Contractor will take such action with respect to any subcontract or

purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a sub-Contractor or vendor as a result of such direction, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

7. **Davis-Bacon Act:** If applicable to this contract, the contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. 3141-3148). Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Consortium will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination.

8. **Copeland Anti Kick Back Act:** If applicable to this contract, contractors shall comply with all the requirements of 18 U.S.C. § 874, 40 U.S.C. § 3145, 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

9. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708):** Where applicable, all contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

10. **Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387):** as amended—The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts.

**12. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

**13. Rights to Inventions Made under a Contract or Agreement:** The Consortium, and the Federal Funding Agency, where applicable, shall hold sole rights to all inventions for any experimental, developmental, or research work performed by the Contractor and funded with Government funds through this contract.

**14. Procurement of Recovered Materials:** Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

**15. Access to Records and Reports:** Contractor will make available to the Consortium’s granting agency, the granting agency’s Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the contractor that are pertinent to the Consortium grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the contractor’s personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

**16. Record Retention:** Contractor will retain of all required records pertinent to this contract for a period of three years, beginning on the date of final payment of contract, unless otherwise specified herein.

**17. Federal Changes:** Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

**18. Termination for Default (Breach or Cause):** Contracts in excess of \$10,000 – If Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Consortium may terminate the contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.

**19. Safeguarding Personal Identifiable Information:** Contractor will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

**20. Prohibition on utilization of cost plus a percentage of cost contracts:** The Consortium will not award contracts containing Federal funding on a cost plus percentage of cost basis.

**21. Prohibition on utilization of time and material type contracts:** The Consortium will not award contracts based on a time and material basis if the contract contains Federal funding.

**22. Disputes:** Any dispute arising under this Agreement which is not settled by Agreement of the parties may be settled by mediation or other appropriate legal proceedings. Pending any decision, appeal or judgment in such proceedings or the settlement of any dispute arising under this Agreement, Contractor shall proceed diligently with the performance of this Agreement in accordance with the decision of the Consortium. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

**23. Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state

energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

24. Pursuant to the Restore Council Financial Assistance Standard Terms and Conditions, the contract shall:

- a. Describe how the progress and performance of the Contractor will be monitored during and on close of the period of performance and identify who will be responsible for supervising the contract;
- b. Extend all applicable program requirements to the subrecipient;
- c. Include a requirement that the Contractor or subrecipient retain all records in compliance with 2 C.F.R. 200.333.
- d. Include a requirement that the subrecipient make available to the Council, the Treasury OIG, and the GAO any documents, papers or other records, including electronic records, of the subrecipient, that are pertinent to this award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

25. **Safeguarding Personal Identifiable Information:** Consultant and its subcontractors will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

26. **Trafficking Victims Protection Act (2 CFR Part 175):** Contractor will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits Contractor from (1) engaging in severe forms of trafficking in persons during the period of time that the Contract issued pursuant to this procurement is in effect; (2) procuring a commercial sex act during the period of time that the Contract is in effect; or (3) using forced labor in the performance of the contracted services under this Contract. The Contract issued pursuant to this procurement may be unilaterally terminated immediately by the Consortium for Contractor violating this provision, without penalty.

27. **Domestic preferences for procurements (2 CFR 200.322).**

(a) As appropriate and to the extent consistent with law, the Contractor should, to the greatest extent practicable under a Federal award, provide a preference for the

purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

**28. No Obligation By Federal Government.** The Federal Government is not a party to the Agreement resulting from this procurement and is not subject to any obligations or liabilities to the Contractor, or any other party pertaining to any matter resulting from this Agreement.

As the person authorized to sign this statement, I certify that this company complies/will comply fully with the above requirements.

DATE:

SIGNATURE:

TITLE:

COMPANY:

ADDRESS:

PHONE:

EMAIL:

We're of Service to  
Those Serving Others.

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PROPOSAL TO PROVIDE  
AUDIT SERVICES TO  
GULF CONSORTIUM



121 Executive Circle  
Daytona Beach, FL 32114  
386.257.4100  
[www.jmco.com](http://www.jmco.com)



*Proposal To Provide Audit Services To*

# Gulf Consortium

For the fiscal years ending  
September 30, 2024, 2025, and 2026

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**Legal Name**

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

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

Phone: 386.257.4100

Fax: 386.252.0209

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

**Contacts**

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Engagement Lead Partner

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**James Halleran, CPA**

Engagement Consulting Partner

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**October 18, 2024**







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ALWAYS.

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# Firm Profile

## We Are Moore

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

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services. But we're more than just an accounting firm; as a trusted business consulting resource, we provide additional services that cover a variety of needs. A relationship with our firm gives you access to professionals in strategic planning, leadership development, human resources, process efficiency, and other areas that can help you succeed. We operate as one firm and not as separate and distinct offices with segregated duties. By assigning engagement staff based on specialized industry teams and not geographic location, our staff collaborates on everything they do regardless of their assigned office location.

### OFFICES

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

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

### JAMES MOORE & CO.

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

### SERVICES

- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Outsourced Accounting Services
- » Tax Planning and Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management

### OUR PEOPLE

- » Nearly 300 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

### State, National, and International Affiliations

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.

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.

### 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.



# Firm Experience

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.

## Special Districts

- » Alligator Point Water Resources District
- » Big Bend Water Authority
- » Bradford County Development Authority
- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Daytona Beach Racing & Recreational Facilities District
- » Economic Development Commission of Florida's Space Coast
- » Emergency Medical Foundation, Inc.
- » Federal Equitable Sharing & Law Enforcement Trust
- » First Step Shelter
- » Florida Court Clerks and Comptrollers
- » Florida Department of Community Affairs
- » Florida Governmental Utility Authority
- » Gainesville Community Redevelopment Agency
- » Halifax Area Advertising Authority
- » Halifax Management System, Inc.
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » Putnam-Clay-Flagler EOC, Inc.
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » South Walton County Mosquito Control District
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Suwannee River Economic Council, Inc.
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » Three Rivers Library System
- » Villages of Avignon Community Development District
- » Volusia Council of Governments
- » Volusia County Industrial Development Authority
- » Volusia Soil & Water Conservation District
- » Volusia Water Alliance
- » Water Authority of Volusia
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

## Municipalities

- » Altha
- » Astatula
- » Atlantic Beach
- » Avon Park
- » Bristol
- » Bunnell
- » Callahan
- » Cape Canaveral
- » Carrabelle
- » Casselberry\*
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Cross City
- » Crystal River
- » Daytona Beach
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Fernandina Beach
- » Flagler Beach
- » Golden Beach
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville\*
- » Jennings\*
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Marco Island\*
- » Melbourne\*
- » Melbourne Beach
- » Mexico Beach

## Counties

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

\*Special engagement.

# Staff Qualifications

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be staffed by full-time CPAs, who have extensive experience serving governmental entities.

Due to page limitations we are including a *small sample* of relevant clients served. Complete client lists for team members are available upon request. Copies of CPA licenses are included in the Appendix.

## Zach Chalifour, CPA | Lead Partner

With 15+ years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1M to over \$1B, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100M. Zach leads the 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.

### Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration in Accounting Information Systems, Stetson University

### CPE

- » CPE Hours (3 years): 428  
He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association and various local chapters
- » Florida League of Cities and various local chapters

### Government Organizations

- » Big Bend Water Authority
- » Capital Region Trans. Planning Agency
- » Cedar Key Water & Sewer Dis.
- » Clay County Dev. Authority
- » Clay County Utility Authority
- » Florida Gov't. Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » New River Solid Waste Assn.
- » North Florida Broadband Authority
- » NE Florida Regional Council
- » NW Florida Water Mgmt. District
- » River to Sea TPO
- » Southeast Volusia Advertising Authority
- » SW Florida Water Mgmt. District
- » Space Coast TPO
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Mgmt. District
- » St. Lucie West Svc. District
- » Volusia County Industrial Development Authority
- » West Volusia Hospital Authority
- 35+ Municipalities
- 13 Counties

## James Halleran, CPA | Consulting Partner

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams. James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

### Education

- » MS, Taxation, University of Central Florida
- » BS, Business Administration, Accounting, University of Central Florida

### CPE

- » CPE Hours (3 years): 532  
He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association and various local chapters
- » Florida League of Cities and various local chapters

### Government Organizations

- » Bradford County Development Authority
- » Clay County Dev. Authority
- » Clay County Utility Authority
- » Florida Gov't. Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » NE Florida Regional Council
- » NW Florida Water Management District
- » River to Sea TPO
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » SW Florida Water Management District
- » Space Coast TPO
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- » West Volusia Advertising Authority
- » West Volusia Hospital Authority
- 30+ Municipalities
- 13 Counties

# Staff Qualifications

## 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. He is the Partner-In-Charge of the firm's Tallahassee office.

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.

### Education

- » BS, Accounting and Finance, Florida State University

### CPE

- » CPE Hours (3 years): 342  
He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association

### Government Organizations

- » Florida Governmental Utility Authority
  - » Northwest Florida Water Management District
  - » Southwest Florida Water Management District
  - » St. Johns River Water Management District
- ### Municipalities
- » Cape Canaveral
  - » Carrabelle
  - » DeLand
  - » Fernandina Beach

- » Grand Ridge
- » Greensboro
- » Lynn Haven
- » Midway
- » Sopchoppy
- » St. Marks

### Counties

- » Baker
- » Gilchrist
- » Levy
- » Union
- » Volusia
- » Wakulla

## Brendan McKittrick, CPA, CISA | IT Audit Director

Brendan has 15 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 engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients. Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

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.

### Education

- » MS, Information Systems and Operations Management, University of Florida
- » BS, Accounting, University of Florida

### CPE

- » CPE Hours (3 years): 408.5  
He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association and various local chapters
- » Florida League of Cities and various local chapters
- » Information Systems Audit and Control Association

### Government Organizations

- » Bradford County Development Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

### Municipalities

- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lakeland

- » Lynn Haven
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » Union
- » Volusia



# Staff Qualifications

## Caitlan Walker, CPA | Single Audit Director

Caitlan has 13 years of experience serving as an auditor and trusted advisor to government entities and nonprofit organizations.

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 and Bachelor of Science, Business Administration, *cum laude*, Stetson University

### CPE

- » CPE Hours (3 years): 428.5 She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association various local chapters
- » Florida League of Cities various local chapters

### Government 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
- » River to Sea Transportation Planning Organization

- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » West Volusia Advertising Authority

25+ Municipalities  
10 Counties

## Josh Van Zandt, CPA | Senior Manager

Josh has nine years of professional accounting experience in both audit and tax capacities. At James Moore, he works on audit and attestation engagements primarily for the government and nonprofit industries, and completes engagement quality control reviews for government and nonprofit audits. He also performs other assurance engagements in areas such as pension plans, timeshares, condo associations, and other for-profit businesses.

### Education

- » Master of Science, Accounting, Liberty University
- » Bachelor of Arts, Accounting, Cedarville University

### CPE

- » CPE Hours (3 years): 407 He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Florida Government Finance Officers Association and various local chapters
- » Florida League of Cities and various local chapters

### Government Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Halifax Health
- » Halifax Pension Plan
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District

### Municipalities

- » Cape Canaveral
- » Daytona Beach Shores
- » Edgewater
- » Grand Ridge
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » Starke
- » Titusville

### Counties

- » Volusia

## Erik Wiebke, CPA | Superintendent

Erik has four years of experience providing auditing and accounting 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. He serves as a key member of the firm's Accounting & Auditing Services Team.

### Education

- » Master of Accounting, and BS, Accounting, Stetson University

### Affiliations

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

### CPE

- » CPE Hours (3 years): 199.5 He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

### Government Organizations

- » Cedar Key Water and Sewer District

### 15+ Municipalities

- » Baker
- » Bradford
- » Clay
- » Gilchrist

### Counties

- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

# Schedule

As we understand timeliness is critical in the performance of the audit, all reports will be delivered on a schedule agreed upon by you and James Moore. Please note that we have the staffing capacity to schedule all phases of the audit in accordance with any timeline preferable to the Consortium; for preliminary discussion purposes, a proposed timeline follows:

Audit Phase	Date (no later than)
Entrance Conference	ASAP upon approval of engagement letter
Preliminary and Interim Phase	ASAP upon approval of engagement letter
Fieldwork	March/April
Exit Conference	May
Final Reports Issued	May
Formal Presentation	May/June



# Audit Approach

We understand the work you're requesting is to be performed in accordance with United States Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards.

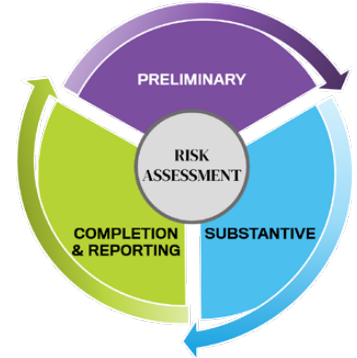
Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent 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.

The work for this engagement will be completed through our office and by on-site visits to your location. The audits performed by James Moore are segmented into distinct, manageable sections. Scheduling in this manner reduces interference with your normal operating procedures and enhances our ability to meet deadlines.

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase follow.



## 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

### Risk Assessment - Continuous process throughout the audit

- » Identify risks associated with the organization
- » Identify material account balances, assertions, and related internal controls
- » Design all phases of the audit to appropriately address identified risks
- » Reassess initial risk assessment based upon results of procedures performed





# Audit Approach

## 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

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.

# 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.

## 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.

## 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.

## 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.

## 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.

# Fees

Our philosophy is simple: *Deliver extreme value for the fees our clients pay.* While choosing an audit firm should come down to qualifications, capabilities, and commitment, we know cost plays a role as well. And we work hard to make sure they are absolutely reasonable for the level of service you receive. If the fees presented don't fit within your budget, we encourage you to contact us so we can discuss ones that do.

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

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

FISCAL YEAR ENDING	FEE
September 30, 2024	\$20,000
September 30, 2025	\$21,250
September 30, 2026	\$22,500
September 30, 2027	\$23,750
September 30, 2028	\$25,000

## How We Bill For Additional Professional Services

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are listed to the right.

## DISCOUNTED HOURLY RATES

Position	Hourly Rate
Partner/Director	\$300
Senior Manager/Manager	\$225
Supervisor/Senior Accountant	\$175
Associate Accountant	\$125
IT Audit	\$225
Administrative	\$100



Below are actual charges for local governments of similar size and budget (approximately \$3 million in expenditures):

- » Town of Melbourne Beach..... \$30,000
- » Town of Indian Shores..... \$28,000
- » Town of Malabar..... \$25,000



James Moore has sufficient staff and availability to exceed the performance specifications provided in Section 2 of the RFP.



## WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

### 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing 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

# Litigation and Disciplinary Action



## Litigation Summary

James Moore has never been the subject of a lawsuit and has no pending litigation or proceedings in regard to auditing services provided by the firm.

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

The firm has had no reports or records of substandard work. There have been no federal or state desk reviews or field reviews of its audits. There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

# Appendix

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The appendix contains the following required forms and documentation:

- » Reference Form
- » CPA Licenses
- » Exhibit A

Per the addendum, the pages included in the appendix do not count towards the 12-page maximum allowed.



## References

The following clients represent significant engagements performed within the last five (5) 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.

### REFERENCE FORM

1. Owner's Name and Address:

Northeast Florida Regional Council

40 East Adams Street, #320, Jacksonville, FL 32202

Contact Person: Donna Starling, CFO Telephone # ( 904 ) 279-0880 x 109

Email: dstarling@nefrc.org

2. Owner's Name and Address:

River to Sea Transportation Planning Organization

1 Duece Court, Suite 100, Daytona Beach, FL 32124

Contact Person: Colleen Nicoulin, Exec. Dir. Telephone # ( 386 ) 226-0422

Email: Cnicoulin@r2ctpo.org

3. Owner's Name and Address:

Capital Region Transportation Planning Agency

300 South Adams Street, #A-19, Tallahassee, FL 32301

Contact Person: Greg Slay, Exec. Dir. Telephone # ( 850 ) 891-8630

Email: greg.slay@crtpa.org

4. Owner's Name and Address:

City of St. Pete Beach

155 Corey Avenue, St. Pete Beach, FL 33706

Contact Person: Sheila Dalton, Asst. Fin. Dir. Telephone # ( 727 ) 363-9252

Email: sdalton@stpetebeach.org

5. **City of Madeira Beach**  
**300 Municipal Drive, Madeira Beach, FL 33708**  
**Andrew Laflin, Director of Finance** Phone: **(727) 391-9951 x 230**  
**alaflin@madeirabeachfl.gov**

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



**CHALIFOUR, ZACHARY ANDRE**  
6682 MERRYVALE LANE  
PORT ORANGE FL 32128

**LICENSE NUMBER: AC40203**  
**EXPIRATION DATE: DECEMBER 31, 2024**  
Always verify licenses online at MyFloridaLicense.com



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Ron DeSantis, Governor  
Melanie S. Griffin, Secretary



**STATE OF FLORIDA**  
**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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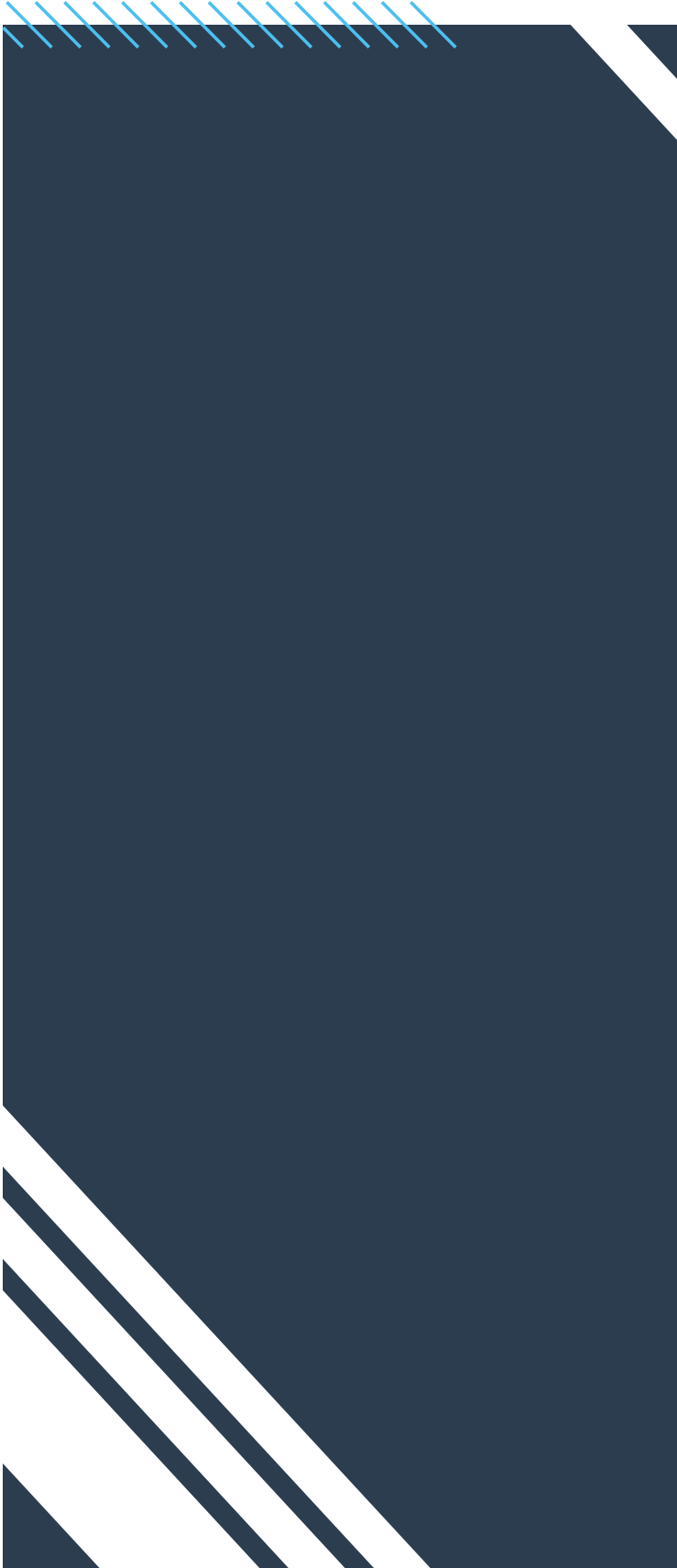
**PAYNE, WILLIAM MARK**  
2477 TIM GAMBLE PLACE  
SUITE 200  
TALLAHASSEE FL 32308

**LICENSE NUMBER: AC0027048**  
**EXPIRATION DATE: DECEMBER 31, 2025**  
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ISSUED: 11/18/2023



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Melanie S. Griffin, Secretary

**STATE OF FLORIDA**  
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**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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Ron DeSantis, Governor  
Melanie S. Griffin, Secretary

**STATE OF FLORIDA**  
**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, 2024**  
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Melanie S. Griffin, Secretary

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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**


**BOARD OF ACCOUNTANCY**

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

**VAN ZANDT, JOSHUA RICHARD**  
128 FLAMINGO RD  
EDGEWATER FL 32141

**LICENSE NUMBER: AC49176**  
**EXPIRATION DATE: DECEMBER 31, 2024**  
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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

**WIEBKE, ERIK STEVEN**  
10328 PALERMO CIRCLE  
APT 301  
TAMPA FL 33619

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**EXHIBIT A**  
**GENERAL GRANT FUNDING SPECIAL PROPOSAL CONDITIONS**

This services to be performed under the contract awarded pursuant to this solicitation are fully or partially funded by Federal grants. By submitting a proposal in response to this RFP, all Proposers agree to comply with the following:

1. **Drug Free Workplace Requirements:** Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub L 100-690, Title V, Subtitle D) All contractors entering into Federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.

2. **Contractor Compliance:** The contractor shall comply with all uniform administrative requirements, cost principles, and audit requirements for federal awards.

3. **Conflict of Interest:** The contractor must disclose in writing any potential conflict of interest to the Consortium or pass-through entity in accordance with applicable Federal policy.

4. **Mandatory Disclosures:** The contractor must disclose in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

5. **Utilization of Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms:**

The Consortium supports diversity in its procurement program and requires that all subcontracting opportunities afforded by this Agreement embrace and encourage diversity. The Contractor's award of subcontracts should reflect the diversity of the citizens of the State of Florida. In accordance with 2 C.F.R. § 200.321, the Contractor and its subcontractors must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. The Contractor agrees to use affirmative steps, and to require its subcontractors and subcontractors to utilize affirmative steps, to ensure that minority businesses and women's business enterprises are used when possible. Such affirmative steps shall at a minimum include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;

4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, or women's business enterprises;

5. Utilizing services and assistance, as appropriate, of such organizations as the Small Business Administration, the Minority Business Development Agency of the Department of the Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs; and

6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above in (1) through (5).

7. As used herein, the term "minority and women business enterprise" means a business at least fifty one (51) percent owned and controlled by minority group members or women. Prior to award of any subcontract under this Agreement, Consultant shall document its efforts made to comply with the requirements of this paragraph. The Consultant shall state that it is an Equal Opportunity or Affirmative Action employer in all solicitations or advertisements for subcontractors or employees who shall perform work under this Agreement.

**6. Equal Employment Opportunity:** During the performance of this Agreement, the Contractor agrees as follows:

1. The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

2. The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

3. The Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Contractor's legal duty to furnish information.

4. The Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the Contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

5. The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

6. The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

7. In the event of the Contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

8. The Contractor shall include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub-Contractor or vendor. The Contractor will take such action with respect to any subcontract or

purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a sub-Contractor or vendor as a result of such direction, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

7. **Davis-Bacon Act:** If applicable to this contract, the contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. 3141-3148). Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Consortium will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination.

8. **Copeland Anti Kick Back Act:** If applicable to this contract, contractors shall comply with all the requirements of 18 U.S.C. § 874, 40 U.S.C. § 3145, 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

9. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708):** Where applicable, all contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

10. **Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387):** as amended—The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts.

**12. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

**13. Rights to Inventions Made under a Contract or Agreement:** The Consortium, and the Federal Funding Agency, where applicable, shall hold sole rights to all inventions for any experimental, developmental, or research work performed by the Contractor and funded with Government funds through this contract.

**14. Procurement of Recovered Materials:** Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

**15. Access to Records and Reports:** Contractor will make available to the Consortium’s granting agency, the granting agency’s Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the contractor that are pertinent to the Consortium grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the contractor’s personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

**16. Record Retention:** Contractor will retain of all required records pertinent to this contract for a period of three years, beginning on the date of final payment of contract, unless otherwise specified herein.

**17. Federal Changes:** Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

**18. Termination for Default (Breach or Cause):** Contracts in excess of \$10,000 – If Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Consortium may terminate the contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.

**19. Safeguarding Personal Identifiable Information:** Contractor will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

**20. Prohibition on utilization of cost plus a percentage of cost contracts:** The Consortium will not award contracts containing Federal funding on a cost plus percentage of cost basis.

**21. Prohibition on utilization of time and material type contracts:** The Consortium will not award contracts based on a time and material basis if the contract contains Federal funding.

**22. Disputes:** Any dispute arising under this Agreement which is not settled by Agreement of the parties may be settled by mediation or other appropriate legal proceedings. Pending any decision, appeal or judgment in such proceedings or the settlement of any dispute arising under this Agreement, Contractor shall proceed diligently with the performance of this Agreement in accordance with the decision of the Consortium. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

**23. Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state



energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

24. Pursuant to the Restore Council Financial Assistance Standard Terms and Conditions, the contract shall:

- a. Describe how the progress and performance of the Contractor will be monitored during and on close of the period of performance and identify who will be responsible for supervising the contract;
- b. Extend all applicable program requirements to the subrecipient;
- c. Include a requirement that the Contractor or subrecipient retain all records in compliance with 2 C.F.R. 200.333.
- d. Include a requirement that the subrecipient make available to the Council, the Treasury OIG, and the GAO any documents, papers or other records, including electronic records, of the subrecipient, that are pertinent to this award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

25. **Safeguarding Personal Identifiable Information:** Consultant and its subcontractors will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

26. **Trafficking Victims Protection Act (2 CFR Part 175):** Contractor will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits Contractor from (1) engaging in severe forms of trafficking in persons during the period of time that the Contract issued pursuant to this procurement is in effect; (2) procuring a commercial sex act during the period of time that the Contract is in effect; or (3) using forced labor in the performance of the contracted services under this Contract. The Contract issued pursuant to this procurement may be unilaterally terminated immediately by the Consortium for Contractor violating this provision, without penalty.

27. **Domestic preferences for procurements (2 CFR 200.322).**

(a) As appropriate and to the extent consistent with law, the Contractor should, to the greatest extent practicable under a Federal award, provide a preference for the

purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

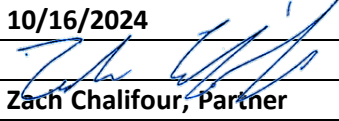
(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

**28. No Obligation By Federal Government.** The Federal Government is not a party to the Agreement resulting from this procurement and is not subject to any obligations or liabilities to the Contractor, or any other party pertaining to any matter resulting from this Agreement.

As the person authorized to sign this statement, I certify that this company complies/will comply fully with the above requirements.

DATE:	10/16/2024
SIGNATURE:	
TITLE:	Zach Chalifour, Partner
COMPANY:	James Moore & Co., P.L.
ADDRESS:	121 Executive Circle, Daytona Beach, FL 32114
PHONE:	386.257.4100
EMAIL:	Zach.Chalifour@jmco.com

**AUDIT PROPOSAL**

PREPARED FOR

**GULF CONSORTIUM**

**Submitted by  
Thomas & Company CPA PA**



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**THOMAS & COMPANY, C.P.A., P.A.**  
Certified Public Accountants and Business Consultants

**Mr. Richard F. Bernier,**  
Controller  
**Gulf Consortium**  
**165 Lincoln Avenue**  
**Winter Park, FL 32789**

August 27, 2024

Mr. Richard F. Bernier,

We are happy to present our qualifications to provide professional services for the independent audit of the financial statements of Gulf Consortium. for the years ending September 30, 2024, 2025 & 2026 in accordance with government auditing standards generally accepted in United States of America.

Our firm is a Certified Public Accounting firm, licensed by the Board of Accountancy in the State of Florida, with an expert staff of highly qualified and seasoned financial professionals having several years of experience in the audit of entities like Gulf Consortium. All partners of the firm are Certified Public Accountants with many years of experience in the audit of non-profit organizations.

It is our understanding that the objective of the audit is to provide an opinion on the financial statements taken as a whole. We understand that the audit is to be conducted in accordance with auditing standards generally accepted in the United States. We have considered due dates for this engagement and anticipate that we will comply, subject to your approval.

Our professional fees for the services described will be based upon the standard hourly billing rates of individuals assigned to your organization's audit. This proposal is based on the assumption that your staff will provide us with the necessary documentation and information to perform our services. We estimate that our fees will be **\$ 36,240 for 2024, \$ 37,330 for 2025 and \$ 38,450 for 2026** which includes the Single Audit in accordance with Uniform Guidance, and Form 990. This fee was based on the information provided by you and off the Audit Report received but can be negotiated and will adjust accordingly.

If you have any questions about our proposed services, please call me at (305)-747-3788.  
Thank you in advance for the consideration of our proposal.

Very Truly,  
Tony Thomas CPA  
For Thomas & Company, CPA PA

## **PROFILE OF OUR FIRM**

Thomas & Company CPA PA is a distinguished firm comprised of dedicated Certified Public Accountants committed to providing innovative, responsive solutions to a comprehensive suite of services that include audit, compilation, review, accounting, tax, and management consulting, tailored to meet the diverse needs of our clientele, which includes both non-profit organizations and commercial businesses.

Demonstrating our commitment to excellence, we extend our expertise to a broad spectrum of clients, many of whom receive program support through various channels such as federal, state, or local government funding. Our mission is to provide unparalleled professional services, ensuring the financial well-being and success of our clients in an ever-evolving business landscape. In addition to our extensive business and financial proficiency, our firm excels in delivering specialized expertise across a spectrum of disciplines. Our areas of proficiency include taxation, computer and electronic data processing applications, specialized accounting and auditing tailored for both for profit and non-profit organizations, and litigation services designed to meet the unique needs of attorneys. This diversified skill set positions us as a comprehensive resource, ensuring our clients receive tailored and expert guidance in navigating complex challenges.

At Thomas & Company CPA PA, we emphasize a close partner-client working relationship. Each client works with a partner who becomes the primary link between client and firm. We are a very friendly, knowledgeable, approachable and dependable firm with the capability to complete the audit efficiently without affecting day-to-day operations. When matters require the attention of a specialist, the engagement partner can easily and quickly find the necessary skills within the firm. We firmly believe that the pinnacle of excellence in accounting and auditing is achieved through a high degree of partner attention and active involvement in client affairs, a principle that has consistently defined Thomas & Company CPA PA. One of our partners, along with the professional staff, will be assigned to your engagement on a recurring basis to ensure continuity and audit efficiency. The principal partner will be supported by a concurring partner and a technical partner, collectively ensuring a comprehensive and expert approach to your financial matters.

With a focus on precision and client success, Thomas & Company CPA PA stands as a beacon of professionalism in providing strategic financial guidance in today's dynamic business environment.

## **PROFESSIONAL STAFF RESOURCES**

Our firm is fortified with a skilled and diverse team, encompassing 3 partners, 8 managers, 14 senior accounting staff members, and 2 Information Technology (IT) staff members. This collective team of 27 professionals is strategically organized to provide comprehensive expertise and support across various facets of our services. We take pride in the proficiency and commitment of our staff, ensuring that our clients have access to a well-rounded and specialized resource pool for their financial and business needs.

## **ATTESTATION & AUDIT SERVICES**

Our firm offers a range of professional services, including audits, reviews, and compilations. Our financial statement audit services strictly adhere to the standards set by prominent standard-setting boards and bodies in the United States of America. Additionally, we provide comprehensive financial statement review and compilation services. Our commitment involves a thorough effort to comprehend our clients' organizations, enabling us to gain insight into their specific financial reporting needs. This proactive approach ensures that our services are tailored to meet the unique requirements of each client, contributing to accurate and meaningful financial reporting.

## TAX SERVICES THAT SEEK TO SAVE OUR CLIENTS' MONEY

The dynamics of tax laws exert a significant influence on every organization. Given the perpetual evolution and interpretations of tax laws, organizations often seek assistance to remain current with these changes. Thomas and Company CPA PA possess extensive expertise in the field of taxation, encompassing both personal and corporate taxation. Our firm works with high-net-worth individuals and high-income producing businesses, employing a diverse array of tax strategies to mitigate their tax liabilities effectively. Beyond a retrospective focus, we actively engage in prospective measures through comprehensive tax and financial planning. By doing so, we aim to pave a brighter financial pathway for all our clients. Our proactive approach underscores our commitment to meeting the diverse and evolving tax needs of our clients, ensuring that we contribute not only to their immediate financial goals but also to their long-term financial well-being.

## PEER REVIEW

Thomas & Company CPA PA proudly holds membership in the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). As a committed participant in the AICPA Peer Review program, we actively engage in this voluntary self-regulatory initiative designed to uphold the highest standards of professionalism. Our involvement in this program underscores our dedication to ensuring quality audit performance and instilling confidence in the public.

In addition to our participation in the AICPA Peer Review program, **we specialize in conducting Engagement Quality Control Reviews, Monitoring, Inspection, and Peer Reviews for the work of other CPA firms.** This multifaceted approach reflects our unwavering commitment to excellence in the field of certified public accounting, demonstrating our expertise in maintaining rigorous standards and contributing to the overall integrity of the profession.

## PEER REVIEW SERVICES

All partners within our firm hold the esteemed designation of Peer Reviewers and actively engage in conducting Peer Reviews for fellow Certified Public Accountants (CPAs) across the United States in accordance with the stringent requirements set forth by the American Institute of Certified Public Accountants (AICPA). This responsibility encompasses the evaluation of audits, including governmental and single audit engagements, as well as Employee Retirement Income Security Act (ERISA) engagements.

Notably, Tony Thomas, one of our distinguished partners, assumes the additional responsibility of serving on the Review Acceptance Board of the Florida Institute of Certified Public Accountants (FICPA). In this capacity, Mr. Thomas is entrusted with the pivotal role of approving Peer Reviews conducted in the state of Florida by other esteemed Peer Reviewers. This multifaceted involvement underscores our firm's commitment to upholding the highest standards of professional excellence within the CPA community and contributing to the regulatory oversight of peer review processes.

## INDEPENDENCE

Our firm rigorously adheres to the professional standards mandating independence from audit clients. We ensure full compliance with the independence rules, regulations, and interpretations established by the American Institute of Certified Public Accountants (AICPA), which are disseminated to all professional employees and integral components of the firm's Audit and Accounting Manuals. Annually, we meticulously obtain written representations from each employee, affirming their commitment to and compliance with the prescribed standard of independence.

In the context of the proposed provision of services to your organization, we affirm that, to the best of our knowledge, there are no circumstances that could compromise our independence or give rise to any appearance of impaired independence. We hold the belief that our firm maintains both actual and perceived independence with the utmost integrity in relation to your organization.

### **Our Clients Operate in the Following Fields:**

- State and Local Government Entities
- Non-profit Organizations
- Charter Schools
- Churches
- Colleges and Universities
- Professional Associations
- For-Profit Organizations
- Homeowner's Associations
- Condominium Associations
- Lending Institutions
- Brokerage Companies
- Labor Unions
- Certified Public Accounting Firms (Audit Firms)

Our comprehensive suite of services extends from fundamental record-keeping to comprehensive audits and specialized consulting services. With a proven track record as dedicated financial advocates, our commitment transcends mere service provider role, as we strive to enhance and contribute value to our clients' organizations. This approach underscores our dedication to delivering holistic financial solutions that go beyond the routine, aligning our expertise with the broader strategic objectives and the success of our clients.

Our service approach is distinguished by its commitment to excellence, ensuring exceptional outcomes through a comprehensive understanding of our clients' businesses and unique needs. We allocate our expertise and resources to remain abreast of current technology, market dynamics, legal frameworks, and regulatory trends, allowing us to provide informed guidance. With an overarching objective of facilitating our clients' growth and sustaining competitiveness, we recognize that our success is intricately tied to theirs. To fulfill this commitment, we consistently deliver the highest quality of work, adhering to the most stringent standards of performance in serving our clients.

## MANAGEMENT CONSULTING SERVICES

The extensive expertise of our staff empowers our firm to deliver highly effective management consulting services across a diverse spectrum of our clients' operations. Our advisory services encompass strategic guidance in planning, organizing, and overseeing various facets of management activities. We specialize in offering consulting expertise in critical areas such as budgeting and forecasting, preparation of comprehensive business plans, and the development of financial proposals. Furthermore, our services encompass the implementation of advanced accounting software and implementation of accounting policies and procedures.

We are committed to diligently providing our clients with valuable insights into enhancing their internal control systems, including refining operating procedures. This commitment is directed towards fortifying the safeguarding of the organization's assets and enhancing shareholder wealth.



## **ADDITIONAL SERVICES**

After extensively reviewing your prior year financial statements, it is evident that your organization is poised for transformative changes that will significantly impact on its trajectory for years to come. As your organization embarks on this journey of change, inevitably accompanied by uncertainties and challenges, Thomas & Company stands ready to assist you in navigating this evolution. Our commitment is to facilitate your organization's adaptation by providing unparalleled services, specifically in establishing new grants and upgrading your accounting system to accommodate an expanded budget.

Our expertise extends to the establishment of a robust accounting system designed to ensure seamless compliance with grants, while also accommodating the intricacies of a more sophisticated and diverse accounting framework. This foundation, built on a solid backbone, enables us to offer guidance on policies that will set your organization on a steadfast path towards growth.

It is crucial to emphasize that our objective goes beyond merely providing audit services. At Thomas & Company, our foremost priority is to witness and contribute to your success. We are dedicated to assisting and supporting your organizational growth, and this commitment will become evident once you choose to engage our services.

## **LICENSES**

Thomas & Company CPA PA is a nationally recognized firm specializing in providing comprehensive Tax Services, Audits, and Peer Review services throughout the United States of America. While the majority of states in the U.S. acknowledge our firm's licensure in Florida, certain jurisdictions necessitate that we obtain a specific state license to conduct audit and attest work. Presently, we maintain a valid license in the following states:

- Florida License - AD63481
- California Firm License – OFR986
- Minnesota Firm License – F2566
- New Jersey Firm License – 20CZ00034500

## FIRM SERVICES

Our firm provides detailed accounting, auditing, tax, litigation support and various business consulting services. The following are some of the services we offer.

- Assistance in the preparation and filing of **C Corporation (Form 1120), S Corporation (Form 1120S), Trust (Form 1041), and Partnership (Form 1065), and individual (Form 1040)** tax returns.
- **Annual Financial and Compliance Audits:**
  - Compliance Audits in Accordance with *Government Auditing Standards*
  - Compliance Audits in Accordance with the Federal Single Audit Act (Uniform Guidance)
  - Compliance Audits in Accordance with Department of Health and Human Services
  - Compliance Audits in Accordance with Department of Justice
  - Compliance Audits in Accordance with Department of Agriculture
  - Compliance Audits in Accordance with Department of Education for various organizations receiving Student Financial Assistance Programs
- **Reviews, Compilations, and Preparation** services of Financial Statements performed in accordance with Statements on Standards for Accounting and Review Services (SSARS)
- **Examinations, Reviews, and Agreed-Upon Procedure** services performed in accordance with Statement on Standards for Attestation Engagements (SSAE)
- **Peer Review Services** for other CPA firms under the AICPA guidelines
- **Engagement Quality Control Review (EQCR)** for other CPA firms
- Monitoring and Inspection of other CPA audit firms
- Design and implementation of Internal Control
- Presentation of budget, financial statements, cost allocation methodology etc.
- Business Valuation and Consultation
- Assistance in litigation, including testimony in court.
- Assistance in the preparation and development of economic projections and various investment strategies.
- US reporting regarding Foreign Taxation.

## REPRESENTATIVE CLIENTS

Thomas & Company CPA, PA, has developed an excellent reputation among its clients for high quality, responsive professional services. Please see below the contact information for a few of the numerous clients we serve.

### **Single Audits performed in accordance with Uniform Guidance**

The following engagements are of Non-Profit Organization audits performed under Generally Accepted Government Auditing Standards. Furthermore, these engagements received federal funding in excess of \$ 750,000 triggering the Single Audit to be performed in accordance with Uniform Guidance (2 CFR § 200). The audits of these organization are public information and can be found on <https://www.fac.gov/>.

**SABER College (TITLE IV Funding)**

3990 W Flagler St., Ste 103,  
Coral Gables, FL 33134

**Josefina Habif**

Chief Executive Officer  
(305) 443-9170

**The Children's Center of the Antelope Valley**

45111 Fern Avenue,  
Lancaster, CA 93534

**Michelle Cruz**

Operations Director  
(661) 949 1206

**Acts Christian Transitional Service Inc**

PO Box 8191,  
Philadelphia, PA 19101

**Angela Leedie**

Controller  
(215) 232 4592

**South Florida Behavioral Health Network (SFBHN)**

205 NW 19th St #200,  
Miami, FL 33126.

**Steve Zuckerman**

Chief Financial Officer  
(954) 536 4501

**Broward Behavioral Health Coalition (BBHC)**

3521 West Broward Blvd, Ste 206  
Miami, FL 33126.

**Silvia Quintana**

Chief Executive Officer  
(954) 622 8121

**Agape Network Inc**

22790 SW 112th Ave  
Miami, FL 33170

**Claudio Perez**

Chief Executive Officer  
(305) 694 4040

**Trinity Church**

17801 NW 2nd Avenue  
Miami, FL 33169

**Robin Wilkerson**

Executive Pastor  
(305) 756 6587

**Overtown Youth Center**

450 NW 14th St  
Miami, FL 33136

**Randy Escoffery**

Finance Director  
(305) 349-1204

**CDS Family & Behavioral Health Services Inc**

3615 SW 13th St #4,  
Gainesville, FL 32608

**Philip Kabler**

Chief Executive Officer  
(352)-244-0628

**Family And Children Faith Coalition, Inc (FCFC)**

5911 W Flagler St,  
Miami, FL 33144

**J. Martinez**

Chief Executive Officer  
(786) 388-3000

**Fellowship House**

5711 South Dixie Highway  
South Miami, FL 33143

**Cristy Martinez**

Vice President of Administration  
(305) 667 1036

**Gang Alternative**

12000 Biscayne Boulevard - Suite 402  
North Miami, FL 33181

**Here's Help**

15100 NW 27th Ave  
Opa-Locka, FL 33054

**Levy County Prevention Coalition**

801 South SW Main St,  
Williston, FL 32696

**Mental Health America of Southeast Florida, Inc.**

7145 W Oakland Park Blvd,  
Lauderhill, FL 33313

**New Horizons Community Mental Health Center**

1313 NW 36th Street, Suite # 400  
Miami, FL 33142

**Passageway Residence of Dade County**

2255 NW 10th Ave  
Miami, FL 33127

**South Florida Wellness Network (SFWN)**

5225 NW 33rd Ave  
Fort Lauderdale, FL 33309

**Michael Nozile**

Chief Financial Officer  
(954) 536 4501

**Steve Saffron**

Chief Financial Officer  
(305) 685 8201

**Jonathan Lewis**

Chief Operating Officer  
(352) 328-3540

**Ethan LeFever**

Executive Director  
(561) 293-4677

**Michelle Wyatt-Sweeting**

Chief Executive Officer  
(786) 261 8095

**Federico Hirlemann**

Chief Financial Officer  
(305) 635-9106

**Susan Nyamora**

President & CEO  
(954) 629 0405

## STATE AND LOCAL GOVERNMENT AUDITS

The following engagements are of Charter School audits performed under Generally Accepted Government Auditing Standards (Yellow book).

**Aspire Academy**

1210 Shakopee Town Square,  
Shakopee, MN 55379

**Augsburg Fairview Academy**

2504 Columbus Ave.,  
Minneapolis, MN 55404

**Cyber Village Academy**

3810 E 56th St,  
Minneapolis, MN 55417

**Discovery Charter School**

4100 66th St E Ste. #2, Inver  
Grove Heights, MN 55076

**Friendship Academy of the Arts (Single Audit)**

2600 E 38th St,  
Minneapolis, MN 55406

**High School for Recording Arts (Single Audit)**

1166 University Ave West  
St Paul, MN 55104

**Horizon Science Academy Twin Cities**

7735 2nd Ave S,  
Richfield, MN

**Jennings Community School**

2455 University Ave W,  
St Paul, MN 55114

**Level Up Academy**

2600 Co Rd E East,  
White Bear Lake, MN 55110

**LIFE Prep**

930 Geranium Ave E,  
St Paul, MN 55106

**Minnesota Math and Science Academy (Single Audit)**

169 Jenks Ave E,  
St Paul, MN 55117

**New Century (Single Audit)**

1380 Energy Park Dr #108,  
St Paul, MN 55108

**Progeny Academy**

5929 Brooklyn Blvd,  
Brooklyn Center, MN 55429

**Skyline Math & Science Academy**

2600 26th Ave S #100,  
Minneapolis, MN 55406

**M.K Adam**

Executive Director  
(952) 295-0402

**Heidi Anderson**

Executive Director  
(612) 333-1614

**Nicole Rasmussen**

Executive Director  
(651) 523-7170

**Heather Lines, Ed.D**

Executive Director Principal  
(651) 444-8464

**Carr S. Kpanyor, Jr**

Interim Executive Director  
(612) 879-6703

**Bonnie Hughes**

Business Manager  
(651) 287-0890

**Hasan Damar**

Treasurer  
(612) 712-5252

**Jonathan Luknic**

Executive Director  
(651) 649.5403

**Daniel Juhlke**

Executive Director  
(651) 408-5559

**Leah Jones**

Director  
(651) 793-6624

**Hasan Damar**

Treasurer  
(651) 246-0845

**Ahmed Ali**

Executive Director  
(651) 478-4535

**Nicole Nelson, Ed.S.**

Co-Founder & Director  
(763) 325-9150

**Abdirahman Abdulle**

Executive Director  
(612) 226-7722

**Sojourner Truth Academy**

3820 Emerson Ave N,  
 Minneapolis, MN 55412

**St. Paul City School (Single Audit)**

215 University Ave W,  
 St Paul, MN 55103

**Stonebridge World School**

4530 Lyndale Ave S,  
 Minneapolis, MN 55419

**Terra Nova School**

1705 Hwy 25 N  
 Buffalo, MN 55313

**The South Carolina Preparatory Academy**

1650 E Greenville St Suite H,  
 Anderson, SC 29621

**Twin Cities International Schools (Single Audit)**

277 N 12th Ave,  
 Minneapolis, MN 55401

**Ubah Academy**

1600 Mian St,  
 Hopkins, MN 55343

**Academir Charter Schools****operate the following schools in Florida:**

- Academir Charter School Preparatory (Single Audit)
- Academir Charter School Math and Science
- Academir Charter School East Middle
- Academir Charter School East
- Academir Charter School Middle
- Academir Charter School West
- Academir Middle of Math & Science
- Academir Preparatory Academy
- AcadeMir Preparatory of ChampionsGate

**Excelsior Charter Schools****operate the following schools in Florida:**

- Excelsior Prep Charter School of Miami Gardens (Single Audit)
- Excelsior Prep Charter School of Hialeah
- Excelsior Prep Charter School of Hillsborough County
- Excelsior Preparatory Middle School

**OTHER REFERENCES****Paul Brown, CPA**

Director of Technical Services

**Julie Guy**

Executive Director  
 (612) 588-3599

**Eric Fergen**

Interim Executive Director  
 (651) 225-9177

**Barbara Novy**

Executive Director  
 (612) 877-7400

**Craig Wignes**

Principal  
 952-852-0129

**Jamie Brumer-Clemons**

Chief Executive Officer  
 (864) 359-2215

**Abdirashid Warsame**

School Director  
 (612) 821-6470

**Mohamed Egeh**

Financial Management  
 (952) 540-2942

**Esther Mir, VP**

Superior Charter School Services  
 (305) 225-0444

**Yamile Rafi-Marquez**

Director of Operations  
 (786) 577 0661

**Florida Institute of CPAs**

(850)-224-2727 x-251

## **LIST OF KEY ENGAGEMENT PARTNERS FOR AUDIT SERVICES**

### **Roby Thomas, CPA** **Partner**

Mr. Roby Thomas boasts a distinguished career spanning over 10 years, specializing in the audit of diverse profit and non-profit organizations. He holds membership with professional organizations, including the AICPA and FICPA, and has played a pivotal role in training numerous non-profit entities on sound financial accountability practices through the Single Audit framework.

Having collaborated with various prominent Public Accounting Firms, Mr. Thomas has demonstrated expertise in successfully executing audits for a range of non-profit and for-profit multinational corporations. His proficiency extends to the preparation of Federal 990, 1040, 1065, 1120, and 1120 tax returns.

Furthermore, Mr. Thomas has achieved notable success in conducting numerous risk evaluations and providing budgetary assistance to diverse providers. His extensive experience also encompasses the successful completion of independent financial statement audits, as well as expertise in navigating the intricacies of The Uniform Guidance and Florida Single Audit for various nonprofit organizations.

Roby's passion for auditing goes beyond the thrill of the intellectual chase. While he relishes the intricate puzzles each audit presents, his true calling lies in empowering his clients through meticulous analysis. He views each audit as an opportunity to shine a light on the inner workings of their businesses, ensuring accuracy, transparency, and control.

But his dedication doesn't stop at numbers. Roby genuinely delights in building trusted relationships with his clients, understanding their goals and challenges on a deeper level. He translates complex financial data into readily understandable insights, guiding them towards confident decision-making and sustainable growth. Witnessing their success, a direct result of his expertise and genuine care, is what truly fuels his passion, making him a highly sought-after and client-focused auditor.

### **Tony Thomas, CPA** **Partner**

Mr. Tony Thomas is a certified public accountant in the United States of America. Tony has over 15 years of experience in Public Accounting. He has focused his practice to cater the needs of business ranging from small start-up businesses to large corporations including for-profit, not-for-profit, and governmental organizations.

Tony has a wide range of experience in the field of taxation for both personal and corporate taxation. He has worked with high-net-worth individuals and high-income producing businesses to decrease their tax liabilities through various tax strategies. He looks to not only help his client retrospectively but also prospectively through various tax and financial planning to pave a brighter financial pathway for his clients.

Tony has extensive experience in the field of auditing. He has specialized in audits of numerous for-profit and not-for-profit organizations in various industries. His expertise ranges from Single Audits in accordance with Uniform Guidance, Not-Profit Educational Institutions, Children's Trust Program Specific Audits, Governmental Audits including both Subrecipients and Pass-through Entities, Condominium and Homeowner Associations, Construction Companies and various others. Outside of the field of Auditing, Tony also has performed various Reviews, Compilations, & Agreed-Upon Procedures

**JOSE THOMAS, CPA**  
9710 Stirling Road  
Cooper City, Florida 33024  
(954) 270 7849, Fax (954) 435 5558  
Josecpa@jttdcpa.com

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**Jose Thomas, C.P.A**  
**Managing Partner**

As the distinguished Managing Partner of Thomas & Company CPA PA, Mr. Thomas brings a wealth of experience and expertise to the forefront of the firm's operations, steering it towards excellence and innovation in the realms of taxation, audit, and peer review.

**Professional Background**

Mr. Thomas holds a distinguished professional background, having earned a Bachelor of Science in Accounting from York University, Toronto, Ontario, and a Bachelor of Science in Mathematics and Accounting from the University of Kerala, India. Subsequently, he achieved the designation of Certified General Accountant of Canada in Toronto and pursued an Executive Master of Science in Taxation from Florida International University. Mr. Thomas is a Certified Public Accountant licensed by the Florida board. His commitment to professional development is underscored by his memberships, including being a FICPA Peer Review Board Member, AICPA Peer Reviewer Team Captain, and a Member of the Government Audit Quality Center. Mr. Thomas has successfully completed various intensive training and education in Uniform Guidance and Florida Single Audit Act Training.

**Work History**

Mr. Thomas brings a robust work history, having served as an Audit Evaluation and Review Analyst with the Florida Department of Children & Families. In this role, he provided technical assistance to local CPA firms and ADM Providers in connection with Uniform Guidance and the Florida Single Audit Act. Mr. Thomas also conducted contract compliance monitoring for various providers, including Broward Behavioral Health Coalition, Inc., and South Florida Behavioral Health Network, Inc. He implemented and formulated various audit tools for the Department of Children and Families. Mr. Thomas collaborated with various Public Accounting Firms, successfully completing audits for diverse non-profit and for-profit multinational corporations. He is recognized as an expert in the preparation of Federal 990, 1040, 1065, 1120, and 1120S tax returns, and has a proven track record in risk evaluation for numerous providers. Mr. Thomas has conducted numerous independent financial statement audits, Uniform Guidance audits, and Florida Single Audits for various nonprofit organizations across the United States of America. Additionally, he provided technical assistance to various substance abuse providers in their budget and FS 65E-14 guidelines.

**Commitment to Professional Development:**

In addition to managing the day-to-day operations of Thomas and Company CPA PA, Mr. Thomas remains actively involved in professional development initiatives. He has contributed to the professional community by participating in industry conferences, leading workshops, and staying engaged with regulatory updates. Mr. Thomas is a strong advocate for continuing education, both within the firm and the wider accounting community.



## **Leadership at Thomas and Company CPA PA:**

Appointed as the Managing Partner of Thomas and Company CPA PA, Mr. Thomas has been instrumental in shaping the firm's identity and fostering a culture of excellence. Under Mr. Thomas's leadership, the firm has achieved significant milestones in providing top-tier tax advisory, audit, and peer review services to a diverse clientele.

Mr. Thomas places a strong emphasis on staying abreast of the latest industry trends and technological advancements, ensuring that Thomas and Company CPA PA remain at the forefront of innovation. By fostering a collaborative and client-centric approach, Mr. Thomas has created an environment that prioritizes client satisfaction and long-term partnerships.

## **Community Engagement**

Beyond professional commitments, Mr. Thomas is dedicated to giving back to the community. He actively participates in philanthropic activities and holds significant roles such as Treasurer for the Catholic Association, Treasurer for the Ontario Government Employees Charitable Campaign, Treasurer of the Lions Club of Trivandrum, and Audit Finance Committee Member for the Memorial Health Systems.

Mr. Thomas stands as a beacon of leadership in the accounting industry, epitomizing the values of integrity, expertise, and client-focused service. Through his guidance, Thomas & Company CPA PA continues to thrive as a respected entity in taxation, audit, and peer review, solidifying its reputation as a trusted managing partner in financial excellence.

# Audit Proposal Evaluation Matrix



This tool can assist in evaluating the various proposals from CPA firms interested in performing your audit engagement. Keep in mind that low cost should not overshadow value and audit quality. This tool is customizable, so add or delete criteria based on your organization's unique needs.

## Step 1: Grade the various criteria outlined in the proposal. Assign points based on the range recommended.

Proposal Criteria		Points	Thomas & Co	James Moore	CPA Firm C	Comments
<b>Government &amp; Grant Audit Experience</b>		<b>25 points max</b>				
	The proposal outlines qualifications, government & grant auditing experience, licenses and strengths for all partners.	0-8				
	The proposal identifies how the firm will comply with applicable government reporting regulations.	0-8				
	The proposal provides the firm's background, client base, licensing information and years in business.	0-5				
	If the firm does not have relevant experience in government or grant auditing, the proposal specifies that the firm has identified a firm with the applicable expertise/specialty to affiliate with to assist with this engagement and provides the affiliate firm's qualifications, background and experience.	0-4				
<b>Professional Ability of Personnel</b>		<b>20 points max</b>				
	The proposal highlights the firms commitment to professional training and staff continuity.	0-5				
	The proposal specifies the strengths of assigned team members as well as their years of prior experience in government/grant auditing and type of engagement.	0-5				
	The proposal conveys a positive and confident feeling derived from the firm's business beliefs, communication practices and unique qualifications of which lays the foundation for a trusted relationship.	0-10				
<b>Audit Approach &amp; Ability to Furnish Required Service</b>		<b>20 points max</b>				
	The proposal outlines an audit approach that is tailored based on obtaining an understanding of the organization's activities, operating systems, personnel and special needs.	0-4				
	The proposal indicates an audit approach that is tailored based on the firm's advanced understanding of government auditing..	0-4				
	The proposal outlines the firm's processes for ensuring an efficient and effective audit process.	0-4				
	The proposal showcases the firm's commitment to providing quality audit services by voluntarily adhering to higher standards of audit quality. This is evidenced by sharing their current unqualified peer review report resulting from the American Institute of CPAs external peer review process.	0-4				

Proposal Criteria	Points	Thomas & Co	James Moore	CPA Firm C	Comments
<p>The proposal indicates the firm is a dedicated member of one or more of the following firm-based voluntary membership quality centers for firms that perform audits:</p> <ul style="list-style-type: none"> <li>• AICPA Center for Audit Quality</li> <li>• AICPA Private Companies Practice Center (PCPS)</li> <li>• AICPA Governmental Audit Quality Center</li> <li>• AICPS Employee Benefit Plan Audit Quality Center</li> <li>• AICPA PCPS Center for Plain English Accounting</li> </ul>	0-4				
<b>Credibility, Client References &amp; Value Added Services</b>	<b>20 points max</b>				
<p>The proposal provides no less than 3 references for which the firm has performed similar work.</p>	0-10				
<p>The proposal provides a listing of additional value added services the firm provides beyond the audit engagement. (e.g. proactively monitor and communicate topics relevant to your financial and business operations all year long that may impact your future success)</p>	0-5				
<p>It is evident that the firm understands our business and our challenges. The firm is committed to being our business advisor, beyond the audit engagement</p>	0-5				
<b>Scope and Pricing of the Engagement</b>	<b>15 points max</b>				
<p>The proposal clearly provides a framework for the scope, timing, steps and resources to complete the engagement.</p>	0-3				
<p>The proposal specifies the price for the engagement and how it will be billed.</p>	0-3				
<p>The proposal specifies fees to be paid to specialists for the engagement (if any).</p>	0-3				
<p>The proposal addresses all items requested by us whether verbally or in the RFP</p>	0-3				
<p>The proposed fee is reasonable based on the experience, unique value and knowledge the firm brings to the engagement.</p>	0-3				
<b>Total Points</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Step 2: Based on the above grading, document your decision to award the engagement to the proposal with the highest points.**

# **AGENDA ITEM 7**

**Gulf Consortium Audit Committee Meeting**

**December 2024**

**Agenda Item 7  
Public Comments**

**Statement of Issue:**

The public is invited to provide comments on relevant issues.

**Attachments:**

None

**Prepared by:**

Richard Bernier The  
Balmoral Group Controller  
On: November 21, 2024

# **AGENDA ITEM 8**

**Gulf Consortium Audit Committee Meeting  
December 2024**

**Agenda Item 8  
Audit Committee Member Comments**

**Statement of Issue:**

Members of the Audit Committee are invited to provide comments on relevant issues.

**Attachments:**

None

**Prepared by:**

Richard Bernier  
The Balmoral Group  
Controller  
On: November 21, 2024