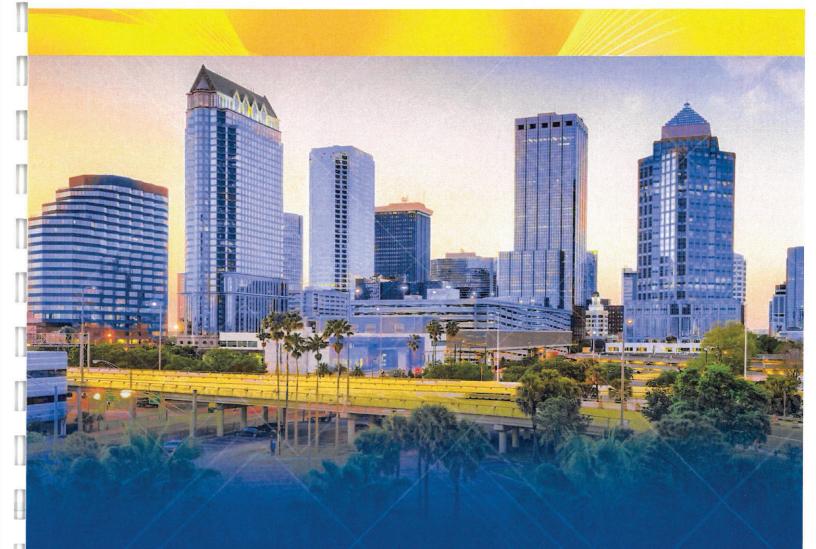
Town of Dundee, Florida RFP 25-01 Submittal Cover Page

April 1, 2025		
Date		9, 7,66
Rivero, Gordimer & Company, P.A.		
Name of Company		soule of a hillock seem All 1997
Julia Dain		
Authorized Signature		
Julie A. Davis, CPA	Shareholder	
Printed Name	Title/Position	n
201 N. Franklin Street, Suite 2200		
Physical Address		
Tampa	Florida	33602
City	State	Zip
jdavis@rgcocpa.com		
Email address		
813-875-7774 Fax: 813-874-6	785	
Telephone Number / Fax Number		
Received Addenda #'s		
Vendor Questions; Human Traffickin	g Affidavit	
List all "Professional Association/Sub		
(companies that you will be in associ project):	ation with for this	
p. 0,000,		
N.I.A.		
N/A		
Kou Toom morehore and addresses	of muimaimal office:	
Key Team members and addresses		CDA Lauren O'Deilly
Julie A. Davis, CPA , Stephen G. Dougla	is, CFA, Fallick A. GOODWIN,	CFA, Lauren O Relliy

Town of Dundee, Florida RFP 25-01 Submittal Cover Page

201 N. Franklin Street, Suite 2200, Tampa, Florida



RFP 25-01: AUDITING SERVICES TOWN OF DUNDEE, FLORIDA

Rivero, Gordimer & Company, P.A.

Certified Public Accountants
201 North Franklin Street, Suite 2200
Tampa, Florida 33602
813-875-7774 | www.rgcocpa.com

Shareholder authorized to execute contract: Julie A. Davis, CPA jdavis@rgcocpa.com

Rivero, Gordimer & Company

Accounting • Audit and Assurance • Valuation & Advisory • Tax



RIVERO, GORDIMER & COMPANY, P.A.

Member

American Institute of Certified Public Accountants Florida Institute of Certified Public Accountants

Herman V. Lazzara Sam A. Lazzara Kevin R. Bass Jonathan E. Stein Stephen G. Douglas Marc D. Sasser, of Counsel Michael E. Helton James K. O'Connor David M. Bohnsack Julie A. Davis Karl N. Swan

Cesar J. Rivero, in Memoriam (1942-2017)

April 1, 2025

Auditor Selection Committee Town of Dundee, Florida

Dear Auditor Selection Committee:

Rivero, Gordimer & Company, P.A. ("RGCO") is pleased to present our qualifications to provide independent auditing services for the Town of Dundee, Florida (the "Town"). RGCO understands the engagement is to perform an independent audit of the financial statements of the Town for the years ending September 30, 2025, 2026 and 2027 with optional renewals in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, Uniform Guidance, Chapter 10.550, Rules of the Florida Auditor General and applicable State of Florida rules and statutes. Our shareholders and associates have extensive knowledge and experience in providing audit services to all types of governmental organizations. We, therefore, have a thorough knowledge and understanding of the work to be performed. This direct experience makes RGCO the leading firm to serve the Town.

RGCO is best qualified to serve the Town for several reasons:

- Members of our firm and engagement team have served on other audit engagements with many other local governments and special districts, many of whom have hired external accountants, including City of Eagle Lake, Florida and City of Webster, Florida.
- > RGCO is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center ("Center").
- RGCO has evaluated the timeline set forth for the FY2025 audit and can meet the schedule as required under state statute.
- All the experience as detailed in the following proposal is contained within our one local office. RGCO does not have to rely on the experience of any professional not located within our office.

If for any reason, you wish to discuss our qualifications further, please feel free to contact us.

Very truly yours,

Julie A. Davis, CPA



PROPOSAL TO PROVIDE AUDITING SERVICES

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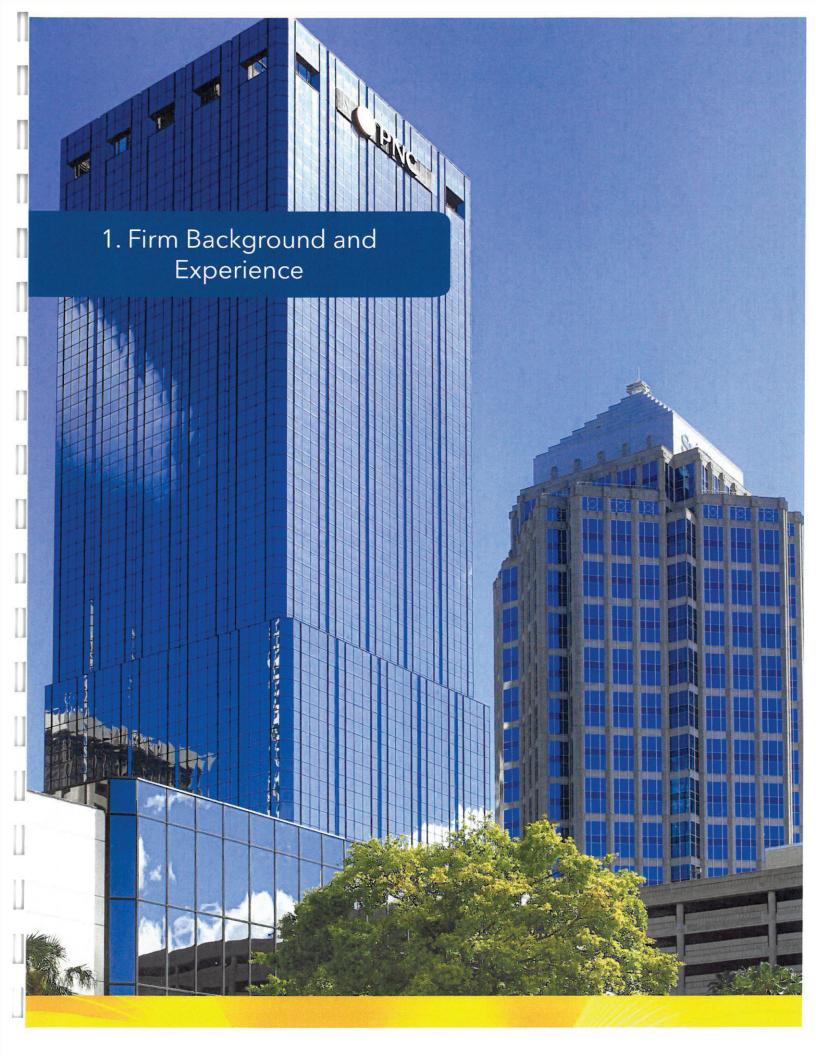
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Exhibits

- Affidavit of Prime Bidder
- Human Trafficking Affidavit
- Form W9





FIRM PROFILE

Rivero, Gordimer & Company, P.A., Certified Public Accountants and Advisors (RGCO), was formed 42 years ago. Prior to its inception, several of our personnel served as associates with some of the largest international accounting and consulting firms in the United States. The Firm currently has a staff of approximately 75, 30 of whom are certified public accountants. Our Firm represents over 500 years of public accounting experience. We have been serving governmental

RGCO IS CURRENTLY STRUCTURED AS FOLLOWS

SHAREHOLDERS & DIRECTORS	13
MANAGERS & SUPERVISORS	11
PROFESSIONAL STAFF	44
TECHNOLOGY / ADMINISTRATIVE	7
TOTAL	75

RGCO is a full-service accounting firm with clients in various industries including government, nonprofits, healthcare, manufacturing and construction.

We offer a full range of services including:

Assurance/Audit Tax Planning and Preparation

Advisory Services Business Valuation

Litigation Support Compensation Calculations / Studies

Succession Planning ACFR Preparation Services

LOCATION

RGCO is an accounting firm headquartered in Tampa.

One Tampa City Center 201 North Franklin Street, Suite 2200 Tampa, Florida 33602

Telephone: 813-875-7774 | Fax: 813-874-6785 | www.rgcocpa.com



OUR PHILOSOPHY IS SUMMARIZED IN OUR MISSION, VISION AND FIRM VALUES

MISSION STATEMENT

- To provide the highest level of professional services, to meet our clients' needs through mutual financial success.
- To maintain integrity and honesty in everything we do.
- To provide for the development, growth and accountability of our team members by offering opportunities to achieve personal and professional success.
- To maintain an environment that encourages giving back to our community.

VISION STATEMENT

To be the most trusted and respected accounting firm by providing innovative and practical services that contribute to our clients' success in an exceptional team environment.

FIRM VALUES

CLIENTS MATTER

We believe in providing excellent client service to the mutual benefit of our clients and our Firm.

INTEGRITY MATTERS

We believe in being conscientious and operating with integrity and honesty, consistently producing quality work at reasonable fees.

COMMUNITY MATTERS

We believe that by being involved in our community we can grow both personally and professionally. By celebrating our successes and promoting a sense of family within our organization we can be a source of strength, hope and help to one another.

TEAMWORK MATTERS

We believe in a One Firm Approach with an open exchange of ideas across all levels of our organization and that each team member, by taking personal responsibility for their performance and by collaborating with and assisting others in their performance, can achieve consistent sustainable success for our entire organization.

PEOPLE MATTER

We believe in an inclusive environment that provides our team members with balanced opportunities, the most up to date resources, constant support, and access to the information necessary that fosters personal and professional growth, learning and prosperity. We believe that through valuing opinions, demonstrating respect and promoting trust and fun within our organization is critical to sustaining our success.



STAFF CONTINUITY

FIRM POLICY ON ENGAGEMENT STAFFING

RGCO does not anticipate any changes in the key personnel listed in the staffing of the audit of the Town. Our policy is to staff engagements with the same personnel from year to year to ensure continuity and thus increase efficiency. This continuity of the audit team has enabled RGCOthe success of serving the governmental agencies as listed in the proposal. Should a staffing change be required, the Town would be notified immediately, and the vacancy filled by a person of similar qualifications. In addition, should the Town request a change in staffing, such a request would be granted with the vacancy being filled by qualified personnel.

COMMITMENT TO STAFFING

RGCO will commit and maintain the staffing necessary to ensure the audit of the Town is performed within the specific timetable as outlined by the Town.

PROJECTED WORK LOADS

The staff commitment outlined in this proposal will not be affected by any current or future projects of RGCO We have reviewed our personnel scheduling, and we have no problem or conflict staffing the engagement during the projected time frame.

STAFF TURNOVER / ROTATION

RGCO has experienced minimal staff turnover in the last three years (approximately 10% per year) and can confidently stand by our promise of continuity of audit team members over the years.



GOVERNMENTAL AUDIT EXPERIENCE

RGCO has been serving governmental agencies since our inception over 41 years ago. RGCO has approximately 30 team members in audit. All of our audit team members are trained in governmental auditing. We maintain individual licenses that require extensive continuing education as mandated by the State of Florida, the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. Beyond the minimum educational requirements and continuing education, our professionals obtain additional hours of continuing education to perform audits in accordance with *Government Auditing Standards* applicable to certain governmental and not-for-profit organizations. Consequently, we are always current with the accounting and auditing rules governing governmental organizations.

RGCO's shareholders and associates have extensive knowledge and experience in providing audit services to government organizations. Because of the direct involvement of our entire team, from staff auditor to firm administrator, we believe we are the leading firm to perform the services requested for you.

The following government organizations are current RGCO government agency clients:

City of Eagle Lake, Florida *
City of Tampa, Florida (minority contractor)
Hillsborough County School Board (minority subcontractor)
Tampa-Hillsborough County Expressway Authority
Port Tampa Bay
Tampa Sports Authority
Hillsborough County Hospital Authority
Tampa Bay Regional Planning Council *
Tampa Bay Estuary Program *
Forward Pinellas:
Pinellas Planning Council *
Pinellas County Metropolitan Planning Organization *
Downtown/Historic Ybor Tampa Tourism Marketing Special Benefit District *

* Client utilizes external accountants

















YELLOW BOOK AUDIT EXPERIENCE

In addition to serving governmental organizations, RGCO also has a large and long-history of serving non-profit agencies, many of whom are required to have an audit under *Government Auditing Standards* (Yellow Book), Uniform Guidance and the State of Florida Single Audit Act. These standards apply to many different industry types, of which we have significant experience in

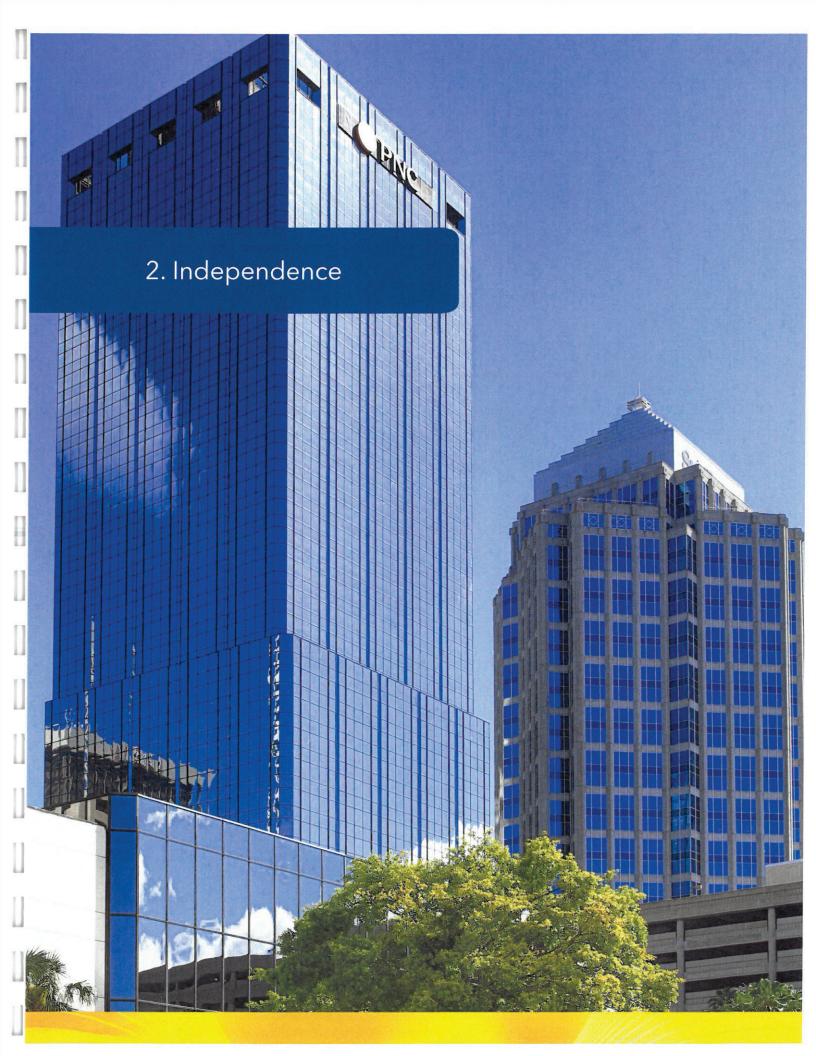
Some notable non-profit agencies that are required to have their audits under Yellow Book, Uniform Guidance and the State of Florida Single Audit Act or are located within Polk County are as follows:

Tri-County Human Services, Inc. St. Vincent De Paul CARES The Salvation Army, Florida Division Abe Brown Ministries, Inc. Homeless Leadership Alliance of Pinellas The Spring of Tampa Bay, Inc. Directions for Mental Health, Inc. Metropolitan Ministries, Inc. Community Health Center of Pinellas, Inc. d/b/a evara Health YMCA of Greater St. Petersburg, Inc. Lighthouse of Pinellas, Inc. Centre for Women, Inc. Tampa Metropolitan Area YMCA, Inc. Corporation to Develop Communities of Tampa, Inc. Tampa Family Health Centers, Inc. Project Health, Inc. (Langley Health Services) Florida West Coast Public Broadcasting, Inc. (WEDU) Community Foundation of Tampa Bay, Inc. Hillsborough Education Foundation, Inc. Healthy Start Coalition of Hillsborough County, Inc. Van Gogh's Palette, Inc. Visit Tampa Bay Tampa Bay Sports Commission Pasco Kids First, Inc. SPCA Florida, Inc. Winter Haven Hospital Foundation, Inc. Aerospace Center for Excellence / Sun 'N Fun Fly-In

Wahneta Water System, Inc.

Heartland for Children, Inc. Boys & Girls Club of Polk County, Inc. Mental Health Care, Inc. (Gracepoint) (includes 5 HUD property audits) Homeless Empowerment Program Housing First Steps Forward Suncoast Center, Inc. Habitat for Humanity of West Pasco & Pinellas County Sunshine State Economic Development Corporation Camelot Community Care, Inc. A Kid's Place of Tampa Bay, Inc. Phoenix Programs of Florida Junior Achievement of Tampa Bay Inc. Gulf of Mexico Fishery Management Council Success 4 Kids & Families, Inc. Crisis Center of Tampa Bay, Inc. Bay Area Youth Services, Inc. Seniors in Service of Tampa Bay, Inc. Youth and Family Alternatives, Inc. Boys & Girls Club of Tampa Bay, Inc. Boys & Girls Club of the Suncoast, Inc. **EMBARC** Collective MacDonald Training Center, Inc. K9 Partners for Patriots, Inc. Academy Prep Center of Lakeland Lighthouse Ministries, Inc. Bonnet Springs Park Florida Strawberry Festival, Inc.





FIRM INDEPENDENCE

RGCO is an independent Firm, in fact and appearance with respect to the Town of Dundee, Florida.

We do not have any conflicts of interest with respect to the Town, or with anyone associated with the Town, including the Town Commission.

We are knowledgeable of the American Institute of Certified Public Accountants' rules relating to independence. With respect to the Town, we are independent as defined by AICPA standards and *Government Auditing Standards* issued by the Comptroller General of the United States.

RGCO requires all staff on an annual basis to certify its independence with all clients and disclose any potential conflicts of interest.

RGCO has not had any professional relationships with the Town during the prior five years.







Melanie S. Griffin, Secretary

STATE OF FLORIDA



BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RIVERO, GORDIMER & COMPANY, PA

CPAS
ONE TAMPA CITY CENTER
201 N FRANKLIN ST
SUITE 2600
TAMPA FL 33602-5182

LAMPA

LICENSE NUMBER: AD0003683

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

SSUED: 10/03/2023

Do not alter this document in any form.





Ron DeSantis, Governor

Melanie S. Griffin, Secretary



DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION STATE OF FLORIDA

BOARD OF ACCOUNTANCY

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

DAVIS, JULIE ANN

201 NORTH FRANKLIN STREET SUITE 2200 TAMPA FL 33602

LICENSE NUMBER: AC43798

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 10/07/2024

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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA

BOARD OF ACCOUNTANCY

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

GOODWIN, PATRICK LEO ABELLO

2738 CONCH HOLLOW DR. BRANDON FL 33511

LICENSE NUMBER: AC51088

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 10/06/2023

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s, Governor

Melanie S. Griffin, Secretary

STATE OF FLORIDA



BOARD OF ACCOUNTANCY

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

DOUGLAS, STEPHEN GILBERT

201 N FRANKLIN STREET SUITE 2200 TAMPA FL 33602

LICENSE NUMBER: AC0030654

EXPIRATION DATE: DECEMBER 31, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/04/2024

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CONTINUING PROFESSIONAL EDUCATION

RGCO's auditors all meet the provisions of *Government Auditing Standards* 24 hours continuing education requirements. Our Firm's policy is that all staff members have a minimum of 40 hours of CPE each year, which is above and beyond the requirements of *Government Auditing Standards*. Every audit team member specifically obtains relevant continuing education surrounding *Government Auditing Standards*, Compliance audits, relevant GAAP and more. Additionally, the proposed engagement team all meet the requirements of having the additional 80 hours as required by *Government Auditing Standards*.

PROFESSIONAL AFFILIATION INVOLVEMENT

RGCO and all of its Certified Public Accountants are properly licensed to practice public accounting in the state of Florida. RGCO and all of its Certified Public Accountants are members of both the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and serve on various committee's.

Julie A. Davis, CPA and Stephen G. Douglas, CPA are also a members of the Florida Government Finance Officers Association (FGFOA). At various times, our members and associates serve on various committees and provide continuing education seminars. Julie A. Davis, CPA, has served on the Technical Resources Committee for the FGFOA as well as the Board of Directors for the Polk County Chapter of the FICPA. She has recently provided continuing education presentations to the FGFOA Annual Conference as well as the Florida Audit Forum for governmental internal auditors.



PEER REVIEW

RGCO received our most recent peer review report with a rating of "PASS" dated February 2024. A "PASS" rating is the highest level. Please note that our peer review included a review of our not-for-profit, single audit, employee benefit and commercial audit engagements. RGCO had no letter of comments.



201 E. Kennedy Boulevard, Suite 715 Tampa, FL 33602-5828 (813) 229-2090 | Fax (813) 223-7104 www.laplantrainey.com

Report on the Firm's System of Quality Control

February 9, 2024

To the shareholders of Rivero, Gordimer & Company, P.A. and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Rivero, Gordimer & Company, P.A. (the firm) in effect for the year ended September 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

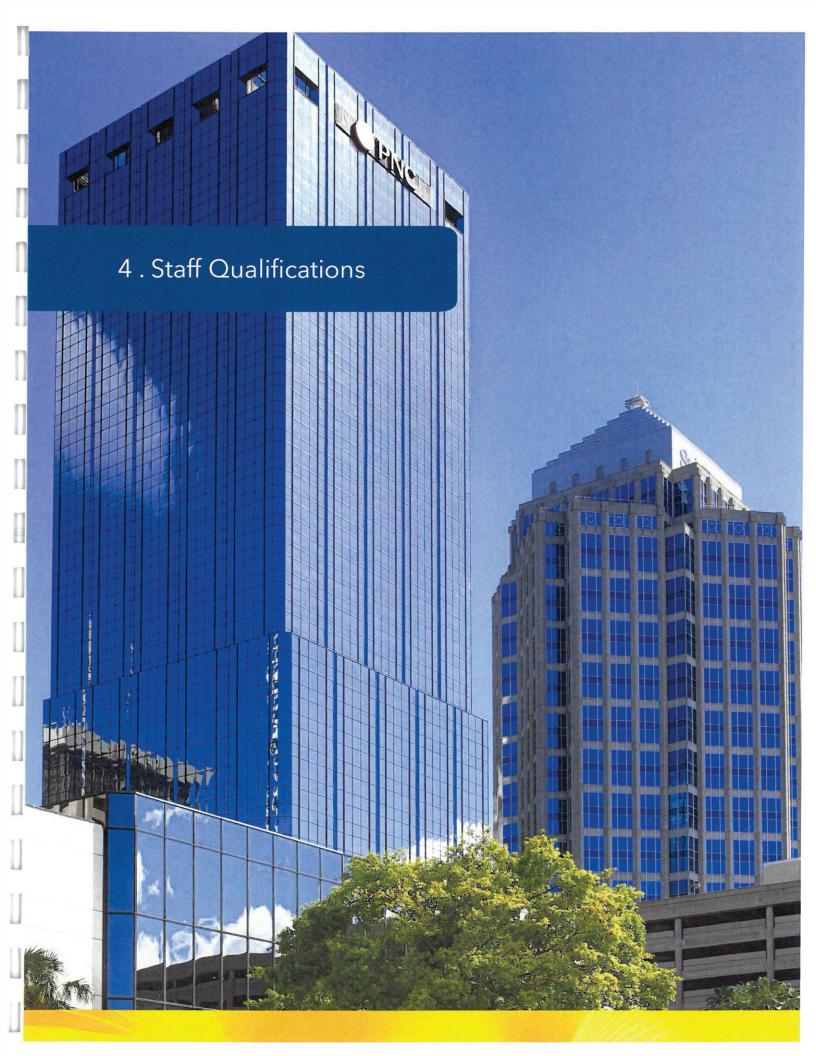
Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As part of our 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 Rivero, Gordimer & Company, P.A. in effect for the year ended September 30, 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.* Rivero, Gordimer & Company, P.A. has received a peer review rating of *pass.*

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KEY PERSONNEL

ACCOUNT ADMINISTRATOR - Julie A. Davis, CPA

RGCO's firm policy dictates that each engagement be conducted under the direction and control of a shareholder in the firm. This shareholder assumes overall responsibility for a project and participates to the degree necessary for successful completion. They monitor the technical and administrative aspects of the engagement to ensure adequate resources are provided and used properly, and reviews overall planning. The account administrator will participate in the detail audit examination, as required, and review and approve all project documentation and deliverables to ensure quality and adherence to professional standards.

ENGAGEMENT MANAGER - Patrick Goodwin, CPA

The engagement supervisor will assume overall responsibility for the conduct of the project. The engagement supervisor is responsible for performing major audit work steps and providing direction for the senior auditor and staff auditor. The engagement supervisor maintains frequent ongoing contact with the Town's management and is available when needed.

IN CHARGE AND STAFF AUDITORS - Lauren O'Reilly

In-Charge and Staff auditors will be assigned to perform detailed audit tasks with the assistance of the engagement supervisor.

AUDIT CONSULTANT/QUALITY REVIEWER - Stephen G. Douglas, CPA

An audit consultant/quality reviewer will be assigned to the engagement, as needed, to provide technical support to the audit team. Additionally, the audit consultant /quality reviewer has knowledge in the areas of federal and state regulations applicable to federal and state grants and contracts. The audit consultant /quality reviewer provides specialized support to the audit team to ensure quality service.

COMPLIANCE WITH CPE REQUIREMENTS

All members assigned to your engagement team have met all required for their individual CPA licenses with the State of Florida, but also all CPE requirements to be able to work on governmental audits conducted under *Government Auditing Standards*.



JULIE A. DAVIS, CPA ACCOUNT ADMINISTRATOR

Julie Davis joined RGCO in 2018 and became a Shareholder in January 2022. Julie primarily serves government and not-for-profit clients who have attest and compliance audits. Prior to joining Rivero, Gordimer & Company, Julie was the Audit Director for a local firm in Lakeland, Florida where she oversaw the audit practice. She has also been an auditor at a top 10 national accounting firm, finance director for the Central Florida Regional Planning Council, and spent time in college working for a large regional healthcare facility.

Julie currently serves as the head of our Government Industry Committee. She works with all of our governmental audit clients as either account administrator or engagement manager.



EDUCATION

Bachelor of Science in Accounting, University of South Florida Associate of Arts, Valencia Community College

CERTIFICATIONS

Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- > Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- AICPA Not-for-Profit Section Member

COMMUNITY AFFILIATIONS

- SPCA Florida, Treasurer and Immediate Past President
- Leadership Lakeland, Class XXXV
- Leadership Tampa Bay, Class of 2022
- Leadership Tampa Bay, Treasurer

AREAS OF PRACTICE

Government, Not-for-profit, Educational Organizations, Federal and State Single Audits, Healthcare, Employee Benefit Plans, Small Businesses and Corporations



PATRICK A. GOODWIN, CPA ENGAGEMENT MANAGER

Patrick A. Goodwin joined RGCO in 2016. Mr. Goodwin has experience in auditing governmental and not-for-profit organizations, including the areas of not-for-profit and governmental auditing under the Uniform Guidance and State of Florida Single Audit Act. Patrick's commercial experience includes clients in the construction, manufacturing, rent to own, and healthcare industries. Additionally, Patrick has experience with employee benefit plans.

EDUCATION

University of South Florida, Bachelors of Science, Accounting University of South Florida, Masters in Accounting

CERTIFICATIONS

Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- USF Accounting Circle

COMMUNITY AFFILIATIONS

Tampa Connection - Class of 2023-2024

AREAS OF PRACTICE

Non-for-Profit, Federal and State Single Audits, Employee Benefit Plans, Rent-To-Own, Healthcare, Construction, Governmental, and Manufacturing





LAUREN O'REILLY IN-CHARGE AUDITOR

Laure O'Reilly joined RGCO in 2023. Prior to joining RGCO, Lauren worked for a large regional accounting firm in the northeast where she worked closely on audits of municipalities, county governments and school districts. Lauren's experience includes attest and compliance engagements for governments, not-for-profits and professional service clients. Lauren is a member of RGCO's Government Industry Committee.



EDUCATION

Bachelor of Science in Accounting - Saint Anselm College Bachelor of Arts in Finance - Saint Anselm College

AREAS OF PRACTICE

Government, Not-for-Profit, Educational Organizations, Federal and State Single Audits, Audit and Assurance for Commercial Clients



STEPHEN G. DOUGLAS, CPA QUALITY REVIEWER

Stephen G. Douglas is a shareholder and joined RGCO in 1995. He has considerable experience in auditing a variety of governmental, not-for-profit organizations and commercial clients. Mr. Douglas has extensive experience in the areas of governmental and not-for-profit auditing, especially with Federal and State Single Audits.

Mr. Douglas is dedicated to the governmental and not-for-profit sector and serves as the Designated Audit Quality Partner for the firm's membership in the American Institute of Certified Public Accountants' Governmental Audit Quality Center.



EDUCATION

University of South Florida, Bachelors of Science, Accounting

CERTIFICATIONS

Certified Public Accountant

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Governmental Audit Quality Center Firm Liaison
- Employee Benefit Plan Audit Quality Center
- > AICPA Not-for-Profit Section Member
- Florida Institute of Certified Public Accountants (FICPA)
- Healthcare Financial Management Association Member
- > Florida Government Finance Officers Association Member

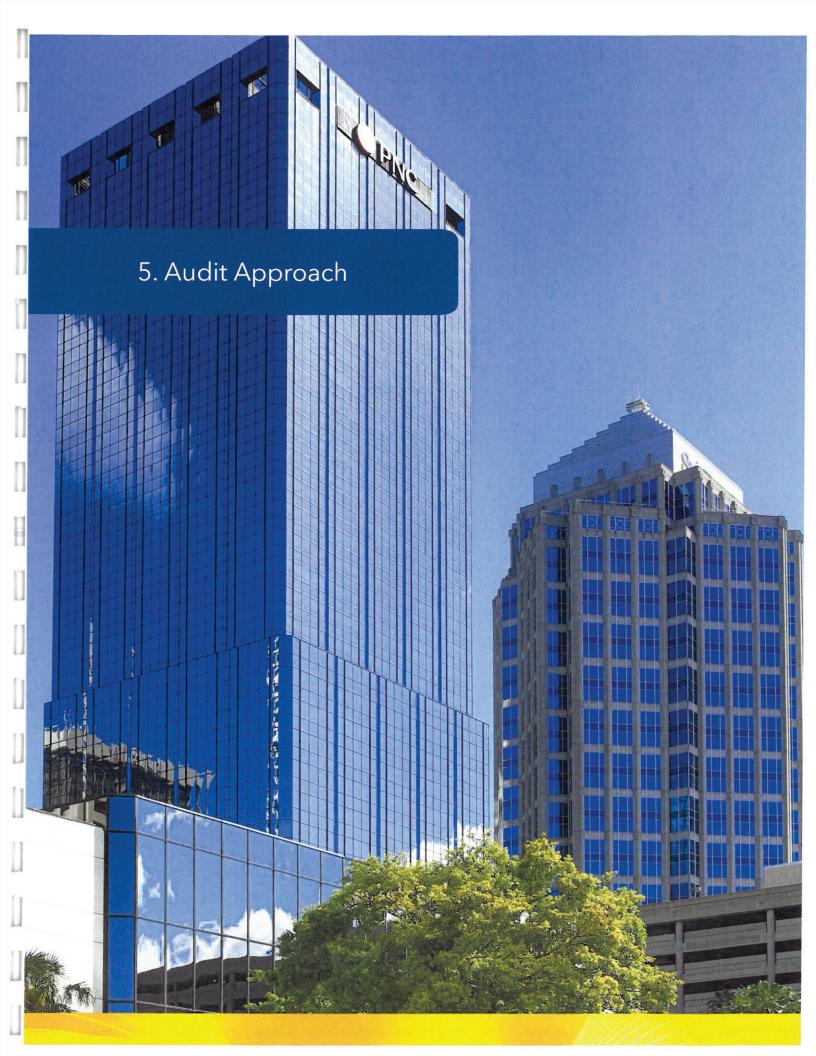
COMMUNITY AFFILIATIONS

- University of South Florida, Advisory Board Member for the Lynn Pippinger School of Accountancy
- Economic Club of Tampa
- St. Lawrence Catholic Church Finance and Parish Council Member

AREAS OF PRACTICE

Not-for-profit, Governmental, Federal and State Single Audits, Healthcare, Manufacturing, Professional Services Firms and Employee Benefit Plans





AUDIT APPROACH

PHILOSOPHY AND PROCESS

At RGCO, we look at each engagement individually to identify and fulfill the special needs of the individual client. Our engagements are tailored to each individual client versus a "one size fits all" approach. We do utilize our experiences and efficiencies gained in one engagement toward the successful completion of another. We ensure all applicable standards are being followed in accordance with professional standards and work with our clients to ensure that the application of GAAP is not only in-line with professional standards but also meets the needs of the Town.

RGCO utilizes ThompsonReuters PPC audit methodology which assists us in ensuring compliance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, Florida State single audit act and applicable attest standards for the examination engagements. RGCO has developed internal spreadsheets for testing of compliance with applicable laws and rules specific to the State of Florida which are updated after each legislative session in line with guidance from the Florida Auditor General.

WORK PLAN

Communication is the foundation of a successful audit. We commit to providing you timely and effective communication throughout our relationship with the Town. We pride ourselves on our commitment to communication. Our communications will come in both formal and informal communications during the audit and throughout the year. We also encourage our clients to communicate with us not only during the audit, but throughout the year. As issues arise, consider reaching out to us as we can help guide you to a successful solution in a timely manner.

3-PHASE ENGAGEMENT PROCESS

Each phase of our audit builds on the previous phase. These phases are described on the following pages.





AUDIT APPROACH - CONTINUED

PHASE 1: PLANNING AND PRELIMINARY PROCEDURES

A successful audit is one that is planned efficiently. Our planning phase includes creating an audit plan to address specific risks utilizing appropriately experienced staff for each significant area of the audit. During this phase, we will communicate with the Governing Board and senior management to discuss the timing and extent of procedures to be performed. We will make all required arrangements for the timing of subsequent phases to avoid possible conflicts with work schedules, budget deadlines, etc.

As part of planning an engagement, we will obtain an understanding of the Town and your internal control processes as well as information technology applications as we go through our risk assessment process in accordance with applicable auditing standards. This will include inquiries of your personnel, both in financial and nonfinancial roles. As a result of our review of your internal controls, we may identify certain areas that either need advisory improvement or more significantly, can lead to a material misstatement of the financial statements or misappropriation of assets. We will communicate all matters to you during this phase to provide management and personnel time to investigate and report back any discrepancies in our findings.

PHASE 2: FIELDWORK

We will complete our substantive procedures during year-end field work. This may include obtaining confirmations from independent third parties, detailed account analysis, or reviewing specific internal accounting records. We will rely on your personnel to assist in providing certain information to us in order to avoid duplicity and create efficiency.

We understand that their assistance to us will be in addition to their day-to-day operations. Therefore, to aid the Town' personnel, we will develop a list of items to be prepared by client ("PBC List"). The PBC List will include (1) detailed instructions, (2) forms, (3) schedules and (4) assigned responsibility. This PBC List can be provided in excel or in our web based Suralink. Our web based Suralink allows you the ability to assign out tasks to various personnel, monitor progress and status of the requested items, and ability to remit requested items securely to each request. Access to the list will be given to the designated representative during the planning phase of the audit and will provide you with a control system so it can monitor personnel's progress. This PBC List must be completed prior to our commencing phase three of our audit.

During the audit process, should any GAAP issues arise, we first approach the responsible Town officials to discuss the application to ensure we have the full and complete picture. Then we will work alongside the Town to ensure proper compliance with professional standards, while meeting the needs of the Town.



AUDIT APPROACH - CONTINUED

PHASE 3: EXIT CONFERENCES

We will discuss with the appropriate officials any significant findings throughout the planning and fieldwork phases. We will carefully review these findings with the appropriate representatives prior to completing the reported findings. This will allow you time to validate, question and/or reexamine any findings to ensure a proper management letter is provided. The entire drive of our communications and reporting practice is to provide early identification of problems.

Our recommendations will be compiled in a written report that is reviewed with appropriate officials before it is rendered. If conditions are discovered that lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise appropriate officials.

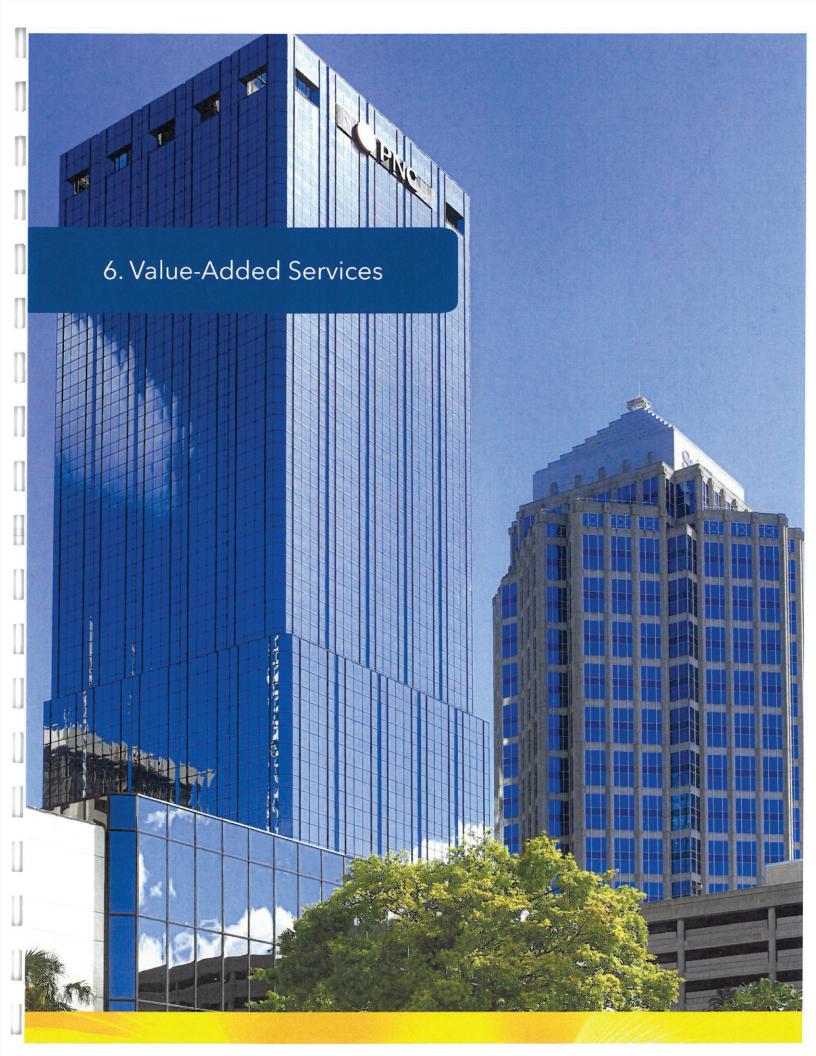
At the conclusion of the audit, the account administrator and engagement manager will present and discuss the audit results with the Governing Board and answer any questions that may arise.

USE OF TECHNOLOGY



We utilize technology to increase our audit and tax engagement efficiencies. Our audit practice utilizes CCH Engagement to maintain our audit documentation in an electronic format as well as automate our financial statement preparation. Our audit workpapers are enhanced by the use of Thomson Reuter's PPC's Smart Tools software that assists us in developing risk-based audit programs/work-steps. We also have the capability to transmit and receive sensitive data via the internet on a secure client portal. Additionally, we offer access to Suralink which allows us to manage the flow of document requests. Suralink allows both RGCO and your representatives to track the status of item requests including due dates and submittal dates. All of our audit and tax research tools are integrated into our audit and tax software and can be accessed by our personnel through a secure internet connection. Our audit research (Thomson Reuter's - CheckPoint) and tax research (CCH) is a timely and comprehensive research database to keep us current on the latest industry information.





VALUE-ADDED SERVICES

RGCO believes that an audit should look beyond the numbers and look at the Town from a holistic view point. We approach each client not as a client, but as a business partner. This may include small recommendations for process improvements and efficiencies that go beyond your basic internal controls. These have included recommendations for use of a more cost efficient technology or use of technology, streamlining of processes and procedures, or other programs that have been effective with our other clients.

Additionally, RGCO regularly offers free continuing education. Through out the year, RGCO offers webinars on topics that matter to our clients. RGCO is currently planning our Summer CPE Series which is schedule to include a Governmental Update.

Our greatest resource to you is our experience. We encourage our clients to contact us when situations arise that they might need assistance. From routine to complex transactions, early guidance and direction can provide for better financial reporting and reduced errors and restatements. Often times situations arise at clients that we have dealt with at other clients, and we can leverage those experiences to provide an efficient and effective solution.







REFERENCES



Tom Ernarth City of Eagle Lake, Florida ternharth@eaglelakefl.gov

(863) 293-4141 Annual Independent Audit services Providing services since FY2019



Deanna Naugler City of Webster, Florida

dnaugler@websterfl.com (352) 793-2073 Annual Independent Audit services Providing services since FY2019



Wren Khral, PHR, CP
Tampa Bay Regional Planning Council

wren@tbrpc.org (727) 570-5151 Annual Independent Audit services Providing services since FY2022





PROPOSED FEES

RGCO's proposed fee for the audit of the Town as follows:

Financial Audit	2024		2025		2026	
Audit of Financial Statements	\$	38,000	\$ 38,000	\$	40,000	
Examination Engagement Total recurring fee	\$	2,500 40,500	\$ 2,500 40,500	\$	2,500 42,500	
Single Audit (as applicable)	\$	5,000	\$ 5,000	\$	5,000	

The proposed fee structure **is all inclusive** and includes all travel and out-of-pocket expenses. The proposed fee is based on discounted hourly rates and anticipated cooperation from the Town personnel and the assumption that **unexpected** circumstances will not be encountered. If such circumstances are encountered, RGCO will immediately notify management. Should the Town change the scope of the audit by adding new entities, significant programs, or the legal/organization structure, then our fee will need to be addressed at that time.

Our policy on cost overruns is to adhere to the quoted fee. If any unanticipated events occur that cannot be controlled by Rivero, Gordimer & Company, P.A., such as a change of client's accounting personnel, accounting systems, legal, corporate restructuring, etc., then a revised fee may be proposed based on the circumstances. A revised fee would be discussed with management before any additional work is started.

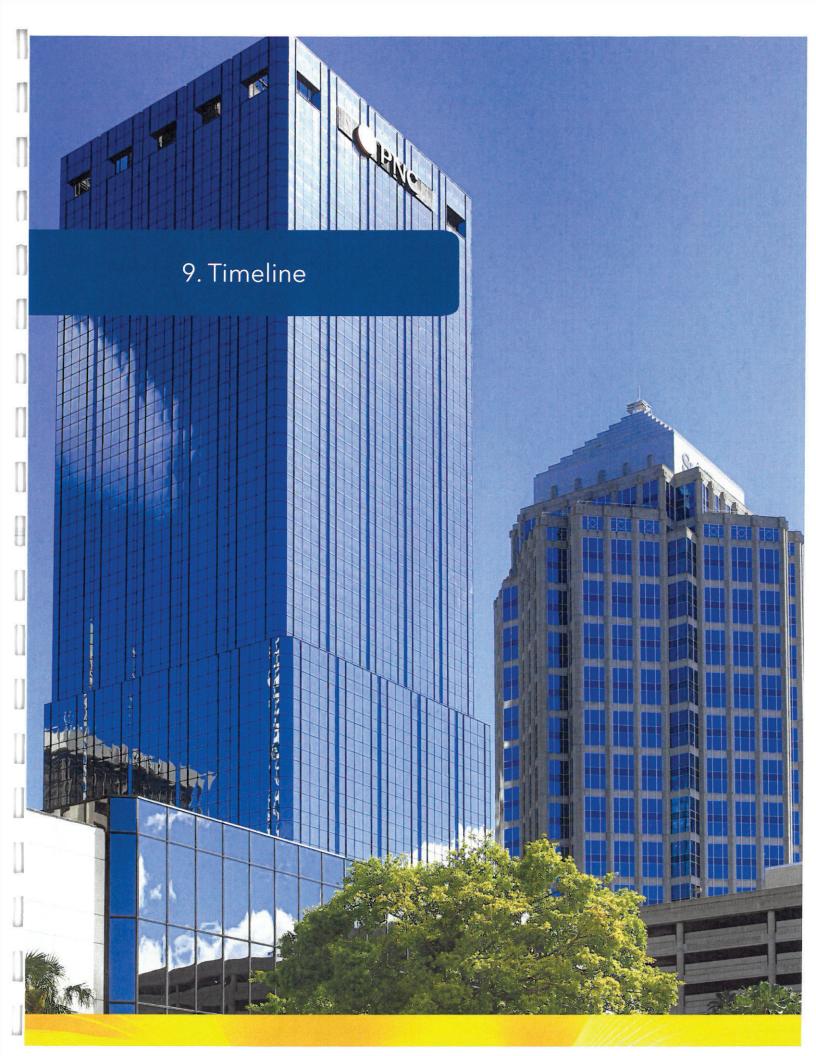
Our above proposed fee structure is the most cost effective to the Town when combined with the prior governmental experience of RGCO and its staff. Transition time would be minimal due to our prior experience in auditing governmental agencies with similar funding structures and operations. Therefore, the Town's staff would be available to continue with normal day-to-day functions, maintaining their productivity and realizing a direct time savings.

RGCO estimates the below hours for recurring services:

	Hours	Hou	rly Rate	Extended		
Account administrator	20	\$	425	\$	8,500	
Manager	40	\$	280	\$	11,200	
In-charge auditor	80	\$	155	\$	12,400	
Staff auditor	70	\$	120	\$	8,400	
Totals	210			\$	40,500	

Additional professional services will be billed at the hourly rates shown above.



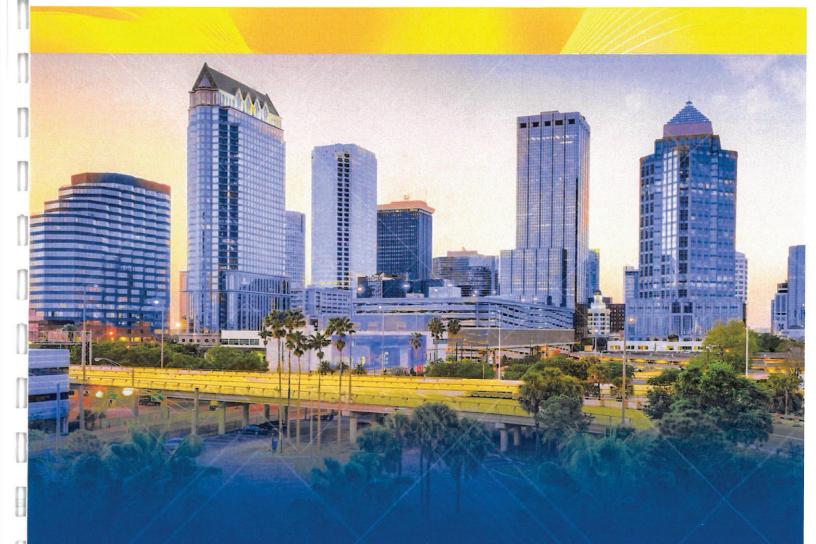


TENTATIVE WORK SCHEDULE

RGCO commits to complete the audit in a timely manner in accordance with the terms set forth within the RFP. A tentative schedule of key dates is shown below. These dates would change according to the closing of the Town' books and coordination of management's schedule. Future schedules can be adjusted should the Town require an earlier issuance.







THANK YOU!

Rivero, Gordimer & Company

Accounting • Audit and Assurance • Valuation & Advisory • Tax

Affidavit of Prime Bidder

Non-Collusion The contractor/vendor is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid; such Bid is genuine and is not a collusive or sham Bid; neither the said Bidder nor any of his officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or has refrained from bidding in connection with such Contract; nor in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder; nor has fixed any overhead, profit or cost element of the Bid price, or the Bid price of any other Bidder; nor has secured through any collusion, conspiracy, connivance or unlawful agreement, any advantage against the Town of Dundee or any person interested in the proposed Contract; and the price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

<u>Drug-Free Workplace</u> The contractor/vendor certifies that it is a drug-free workplace and has a substance abuse policy in accordance with and pursuant to Section 440.102, Florida Statutes.

Affidavit Certification Immigration Laws Town of Dundee will not intentionally award Town contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324 a(e) {Section 274a(e) of the IMMIGRATION AND NATIONALITY ACT ("INA"). Town of Dundee may consider the employment by any contractor of unauthorized aliens a violation of Section 274a(e) of the INA. SUCH VIOLATION BY THE RECIPIENT OF THE EMPLOYMENT PROVISIONS CONTAINED IN SECTION 274A(e) OF THE INA SHALL BE GROUNDS FOR UNILATERAL CANCELLATION OF THE CONTRACT BY TOWN OF DUNDEE. The contractor/vendor attests that they are fully compliant with all applicable immigration laws (specifically to the 1986 Immigration Act and subsequent amendments).

(Signed) Julie a	· Paus
Name/	
Shareholder	
Title	



HUMAN TRAFFICKING AFFIDAVIT

Florida Statute §787.06(13) requires all nongovernmental entities executing, renewing, or extending a contract with a governmental entity to provide an affidavit signed by an officer or representative of the nongovernmental entity under penalty of perjury that the nongovernmental entity does not use coercion for labor or services as defined in that statute.

As the officers or representatives of the CONSULTANT, we certify that the CONSULTANT identified above does not, for labor or services,

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine or threaten to restrain, isolate, or confine any person without lawful authority and against his or her will;
- Use lending or other credit methods to establish a debt by any person when labor or services are
 pledged as a security for the debt, if the value of the labor or services as reasonably assessed is
 not applied towards the liquidation of the debt, the length and nature of the labor or services are not
 respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification, of any person;
- · Cause or threaten to cause financial harm to any person;

ame of Consultantle Rivero, Gordiner & Company PA

• Entice or lure any person by fraud or deceit;

Notary Public - State of Florida Commission # HH 290101 My Comm. Expires Nov 14, 2026 Bonded through National Notary Assn.

• Provide controlled substances as outlined in Schedule I or Schedule II of Florida State Statute §893.03 to any person for the purpose of exploitation of that person.

i raivo o, contamo de	company, rina
Executed this 3/st day of March, 2025.	
By: Julia Lauis	
Name: Julie A. Davis, CPA	=
Title: Shareholder	
Under penalty of perjury, I hereby declare and	d affirm that the above stated facts are true and correct.
STATE OF Florida COUNTY OF Hillsborough	
online notarization, this 3/st day of Mar.	subscribed before me by means of physical presence or, 2025, by Julie A. Davis, as
as identifica	
	Notary Public Signature
[AFFIX NOTARY SEAL]	Print Notary Name: Deborah Kenp
	My commission expires:
DEBORAH KEMP	
DEBORAH KEMP	

Form W-9

(Rev. March 2024)

Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Бето	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the centity's name on line 2.)		name o	n line	e 1, and	d enter th	e bus	iness/di	sregarded		
Rivero, Gordimer & Company, P.A.											
	2 Business name/disregarded entity name, if different from above.										
	Rivero, Gordimer & Company, P.A.										
page 3.	3a. Chack the appropriate how for federal tax elegation of the entity/individual whose name is entered on line 1. Chack						4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):				
e. ns or	LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)						code	e (if any)			
Print or type.	Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.					Exemption from Foreign Account Tax Compliance Act (FATCA) reporting					
rint	Other (see instructions)				code (if any)						
Print or type. See Specific Instructions on page	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions					(Applies to accounts maintained outside the United States.)					
See	5 Address (number, street, and apt. or suite no.). See instructions.	Reques	ster's n	ame	and ad	dress (op	tiona	ıl)			
4,	201 N. Franklin Street, Suite 2200										
	6 City, state, and ZIP code										
	Tampa, Florida 33602										
	7 List account number(s) here (optional)							31 -1			
Pai	Taxpayer Identification Number (TIN)				9000		AVALUE NO.				
Enter	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to av-	oid	Soci	al se	curity	number	7				
	up withholding. For individuals, this is generally your social security number (SSN). However, for	or a			_		_				
	ent alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to ge</i>	t a									
TIN, I		ı a	or								
Noto	If the account is in more than one name and the instructions for line 1. See also What Name	and	Emp	loyer	ridenti	fication	numt	per			
	If the account is in more than one name, see the instructions for line 1. See also What Name of the Requester for guidelines on whose number to enter.	and	5	9 .	- 3	0 4	0	7 0	5		
Par	t II Certification										
Unde	penalties of perjury, I certify that:							3 332			
1. The	number shown on this form is my correct taxpayer identification number (or I am waiting for	a numb	er to b	e is	sued t	o me); a	nd				
	n not subject to backup withholding because (a) I am exempt from backup withholding, or (b)										
no	vice (IRS) that I am subject to backup withholding as a result of a failure to report all interest c longer subject to backup withholding; and	or divide	ends, d	or (c)) the IF	RS has r	otifie	ed me t	hat I am		
	n a U.S. citizen or other U.S. person (defined below); and										
4. The	FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting	g is cor	rect.								
	ication instructions. You must cross out item 2 above if you have been notified by the IRS that y								0		
	se you have failed to report all interest and dividends on your tax return. For real estate transactio sition or abandonment of secured property, cancellation of debt, contributions to an individual reti										
	than interest and dividends, you are not required to sign the certification, but you must provide yo		_			A.C. 05 %					
Sign Here	Signature of Herm V Leggere		.1.20					7000			
Gei	neral Instructions New line 3b has be										

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <code>www.irs.gov/FormW9</code>.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they