

# EXHIBIT A

## RESOLUTION NO. 25-38

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA MEMORIALIZING A DECLARATION OF EMERGENCY AS TO CERTAIN PUBLIC FINANCIAL SERVICES TO AND/OR FOR THE TOWN OF DUNDEE, FLORIDA; MAKING FINDINGS; MAKING A FINDING OF EMERGENCY UNDER STATE LAW AND SECTION 2-159(c)(2) OF THE CODE OF ORDINANCES OF THE TOWN OF DUNDEE; AND AUTHORIZING THE TOWN MANAGER TO TAKE ANY AND ALL NECESSARY FURTHER ACTIONS INCLUDING, BUT NOT LIMITED TO, EXECUTING CERTAIN AGREEMENTS WITH CLIFTON LARSON ALLEN, LLP, TO PROVIDE CERTAIN PUBLIC FINANCIAL SERVICES TO THE TOWN OF DUNDEE, FLORIDA.**

**WHEREAS**, the Town of Dundee (the "Town") is a Florida municipal corporation vested with home rule authority pursuant to the Municipal Home Rule Powers Act (F.S. Chapter 166) and Article VIII, §2 of the Florida Constitution; and

**WHEREAS**, pursuant to Section 2(b), Article VIII of the Florida Constitution and Chapter 166, Florida Statutes, the Town is vested with governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services, including the general exercise of any power for municipal purposes; and

**WHEREAS**, circumstances have arisen requiring emergency action on the part of Town of Dundee management to ensure the health, safety, and general welfare of the citizens, employees, and residents of the Town of Dundee, Florida; and

**WHEREAS**, the Town Commission of the Town of Dundee, Florida (the "Town Commission"), acknowledges that the Town does not currently have under its employment a Director of Public Finance; and

**WHEREAS**, the Town Commission acknowledges that the Town's annual financial audit for FY 2024-25 is currently past due; and

**WHEREAS**, Clifton Larson Allen, LLP ("CLA"), has experience in performing financial services and other related services for governmental agencies in the State of Florida; and

**WHEREAS**, as a direct result of the Town's imminent need for competent and adequate financial services, CLA has offered to provide certain public financial services and other related services to and/or for the Town; and

Town of Dundee, Florida  
Resolution No. 25-38  
CLA Financial Services

**WHEREAS**, pursuant to *Section 2-159(3) of the Code of Ordinances of the Town of Dundee, Florida* (hereafter the "Code"), which is entitled *source selection*, an "emergency purchase" means a procurement made in response to a requirement when the delay incident for complying with all governing rules, regulations, and procedures would be detrimental to the health, safety and welfare of the town and/or its citizen; and

**WHEREAS**, on October 14, 2025, in an effort to meet its FY 2024-2025 financial reporting requirements and preserve its ability to receive certain state and federal funding opportunities, CLA has prepared a *Master Services Agreement and Accounting and Advisory Services Statement of Work* (the "Agreements") for the Town; and

**WHEREAS**, copies of the Agreements are attached hereto as **Composite Exhibit "A"** and made a part hereof by reference; and

**WHEREAS**, the Town Commission acknowledges that the Town has an immediate need for the emergency preparation of its FY 2024-2025 financial audit; and

**WHEREAS**, on October 14, 2025, at a duly noticed public meeting, the Town Commission acknowledges and agrees that circumstances and conditions continue to exist requiring the Town to direct and authorize the Town Manager to take any and all necessary further action(s) in order to negotiate, approve, and enter into the Agreements (see **Composite Exhibit "A"**) with CLA in order to ensure the Town of Dundee satisfies all applicable financial reporting requirements and preserves all applicable funding opportunities; and

**WHEREAS**, pursuant to *Section 2-159(3)b of the Code*, the Town Commission acknowledges and agrees that the public financial services and other related services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2024-2025 financial audit constitute an emergency purchase made in order to resolve a situation which is germane to the health, safety, and general welfare of the citizens, employees, and residents of the Town; and

**WHEREAS**, pursuant to *Section 2-159(3)b of the Code*, the Town Commission acknowledges, agrees, and finds that any delay incident to complying with all governing rules, regulations, and procedures would be detrimental to the health, safety and general welfare of the Town, its residents, and/or the general public; and

**WHEREAS**, on October 14, 2025, the Town Commission of the Town of Dundee, Florida, finds that the approval and adoption of this **Resolution No. 25-38** is intended to enhance the present advantages that exist within the corporate limits of the Town of Dundee, Florida; is consistent with the public interest; and this **Resolution No. 25-38** is intended to promote, protect, and improve the public health, safety, and general welfare of the citizens and residents of the Town of Dundee, Florida.

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

**Section 1. Incorporation of Recitals.**

The above-referenced factual recitals (WHEREAS clauses) and referenced exhibits are incorporated herein as true and correct statements which form a factual and material basis for the adoption of this **Resolution No. 25-38**, and the Town Commission of the Town of Dundee, Florida, hereby adopts the above-referenced factual recitals as the legislative findings supporting the adoption of this **Resolution No. 25-38**. The above factual recitals are hereby incorporated herein and serve as a factual and material basis for the passage of this **Resolution No. 25-38**.

**Section 2. Emergency Finding.**

The Town Commission of the Town of Dundee, Florida (the "Town Commission"), finds that an "emergency" as defined in *Section 2-159(c)(2), Code of Ordinances of the Town of Dundee, Florida*, exists as related to the imminent need for certain public financial services and/or other related services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2024-2025 financial audit.

The Town Commission finds that, pursuant to *Section 2-159(c)(2), Code of Ordinances of the Town of Dundee, Florida*, the Town is under a significant requirement such that the delay incident in strictly complying with all of the current governing procurement rules, regulations, and procedures would be detrimental to the health, safety and general welfare of the Town of Dundee, its employees, its residents, and/or the general public.

**Section 3. Authorization.**

Accordingly, the Town Commission directs, authorizes, approves, confirms, and ratifies: (1) the Town Manager's actions in negotiating, approving, and executing on behalf of the Town of Dundee, Florida, an agreement for public financial services and/or other related services which includes, but is not to be limited to, the review and preparation of the Town of Dundee FY 2024-2025 financial audit; (2) the Town Manager's actions in negotiating and entering into the Agreements (see **Composite Exhibit "A"**) with Clifton Larson Allen, LLP ("CLA"), for certain public financial services and other related services; and (3) the Town Commission of the Town of Dundee, Florida, further waives the requirement(s) of strict compliance with the Town's procurement code for the emergency purchase of certain public financial services and/or other related services certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2024-2025 financial audit.

**Section 4. Administrative Correction of Scrivener's Errors.**

It is the intention of the Town Commission that sections of this **Resolution No. 25-38** may be renumbered or re-lettered and the word "resolution" may be changed to, "section", or such other appropriate word or phrase in order to accomplish such intentions; and sections of this **Resolution No. 25-38** may be re-numbered or re-lettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the Town Manager or designee, without need of public hearing, by filing a corrected or re-codified copy of same with the Town Clerk.

**Section 5. Conflicts.**

All resolutions in conflict with this **Resolution No. 25-38** are repealed to the extent necessary to give this **Resolution No. 25-38** full force and effect.

**Section 6. Severability.**

The provisions of this **Resolution No. 25-38** are severable. If any section, subsection, sentence, clause, phrase of this **Resolution No. 25-38**, or the application thereof shall be held invalid, unenforceable, or unconstitutional by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby. The Town Commission of the Town of Dundee hereby declares that it would have passed this **Resolution No. 25-38**, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, and phrases be declared invalid, unenforceable, or unconstitutional, or unenforceable. If any word, sentence, clause, phrase, or provision of this **Resolution No. 25-38** for any reason is declared by any court of competent jurisdiction to be invalid, unenforceable, or unconstitutional, then all remaining provisions and portions of this **Resolution No. 25-38** shall remain in full force and effect. If any section, subsection, sentence, clause or phrase of this **Resolution No. 25-38** is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this **Resolution No. 25-38**. The Town of Dundee, Florida, by and through its Town Commission, hereby declares that it would have passed this **Resolution No. 25-38**, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

**Section 7. Effective Date.** This **Resolution No. 25-38** shall take effect immediately upon passage by the Town Commission of the Town of Dundee, Florida.

**READ, PASSED AND ADOPTED** at a duly called meeting of the Town Commission of the Town of Dundee, Florida, assembled on the 14th day of October, 2025.

Town of Dundee, Florida  
Resolution No. 25-38  
CLA Financial Services

**TOWN OF DUNDEE**

ATTEST WITH SEAL:

\_\_\_\_\_  
Samuel Pennant, Mayor

\_\_\_\_\_  
Erica Anderson, Town Clerk

Approved as to form:

\_\_\_\_\_  
Frederick J. Murphy, Jr., Town Attorney



MSA Date: October 14, 2025

## ***Master Services Agreement***

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Town of Dundee, Florida (“you,” or “your”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

### **1. Scope of Professional Services**

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal controls as part of any services.

### **2. Management responsibilities**

You acknowledge and understand that our role is to provide the services identified in an SOW and that management, and any other parties engaging CLA, have responsibilities that are fundamental to our undertaking to perform the identified services.

### **3. Fees and terms**

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket

expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client-initiated payment method approved by CLA. CLA's electronic online bill pay platform [claconnect.com/billpay](http://claconnect.com/billpay) accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

**4. Other Fees**

You agree to compensate us for reasonable time and expenses we may incur in responding to a subpoena, a formal third-party request for records or information, or participating in a deposition or any other legal, regulatory, or other proceeding relating to services we provide pursuant to a SOW.

**5. Finance charges and collection expenses**

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**6. Dispute Resolution**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

**7. Limitation of remedies**

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party").

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this MSA, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this MSA. In no event shall any CLA party be liable to you for any

indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

**8. Governing Laws, Jurisdiction, and Venue**

This Agreement and the rights and obligations of the Town and CLA shall be governed by, construed under, and enforced in accordance with the laws of the State of Florida. Venue for any litigation pertaining to or arising out of the subject matter hereof shall be exclusively in the state courts of Polk County, State of Florida, in the 10<sup>th</sup> Judicial Circuit.

**9. Time limitations**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this MSA or the services performed under an SOW, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

<b>Service</b>	<b>Time after the date we deliver the services or work product*</b>
Tax Consulting Services	36 months
Tax Return Preparation	36 months
Examination, compilation, and preparation services related to prospective financial statements	12 months
Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information	24 months

\* pursuant to the SOW on which the dispute is based

If the MSA is terminated or your ongoing relationship with CLA is terminated, then the applicable Limitation Period is the lesser of the above periods or 12 months after termination of MSA or your ongoing relationship with CLA. The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

#### 10. **Confidentiality and Public Records**

Except as permitted by the "Consent" section of this MSA, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation, or professional standard. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

Subject to Florida law which includes, but shall not be limited to Chapter 119 of the Florida Statutes, the workpapers and files supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

## Public Records.

CLA covenants and agrees to:

- (i) Keep and maintain public records required by the Town to perform the service(s) in accordance with this MSA.
- (ii) Upon request from the Town's custodian of public records, provide the Town with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 of the Florida Statutes or as otherwise provided by law.
- (iii) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the MSA term and following completion of the Agreement and/or any amendment(s) issued hereunder if CLA does not transfer the records to the Town.
- (iv) Upon completion of the MSA and/or any amendment(s) issued hereunder, transfer, at no cost, to the Town all public records in possession of CLA or keep and maintain public records required by the Town to perform the service. If CLA transfers all public records to the public agency upon completion of the MSA and/or any amendment(s) issued hereunder, CLA shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CLA keeps and maintains public records upon completion of the MSA and/or any Amendment(s) issued hereunder, CLA shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records, in a format that is compatible with the information technology systems of the Town.

**IF CLA HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CLA'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE TOWN'S CUSTODIAN OF PUBLIC RECORDS, ERIKA ANDERSON, AT 863-438-8330, [eanderson@townofdundee.com](mailto:eanderson@townofdundee.com), 202 E. MAIN STREET, DUNDEE, FLORIDA 33838.**

If CLA does not comply with a public records request, the Town shall enforce the MSA and/or any amendment(s) issued hereunder which may include immediate termination of SOW and/or MSA and/or any amendment(s) issued hereunder. **This Section shall survive the termination of this MSA.**

Pursuant to authority given by law, regulation, or professional standards we may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

### **11. Other provisions**

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this MSA, except as may be assumed in an SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this MSA. If you have any questions regarding licensure of the personnel performing services under this MSA, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

**12. Consent to use financial information**

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this MSA will serve as your consent to our use of Town of Dundee, Florida anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this MSA, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this MSA, for a period of up to six (6) years from the date of this MSA, in connection with CLA's preparation of the types of reports described in the foregoing paragraph.

**13. Consent to send you publications and other materials**

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your tax return information. Such tax information includes your name and address as well as the business and financial information you provided to us.

By signing and dating this MSA, you authorize CLA to use the information that you provide to CLA during the preparation of your tax returns to determine whether to offer you relevant materials. Your consent is valid until further notice.

**14. Subcontractors**

CLA may, at times, use subcontractors to perform services under this MSA, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this MSA.

**15. Technology**

CLA may, at times, use third-party software applications to perform services under this MSA. You acknowledge the software vendor may have access to your data.

**16. Termination of MSA**

This MSA shall continue for five years from September 16, 2025, unless terminated earlier by giving appropriate notice. Either party may terminate this MSA at any time by giving 30 days written notice to the other party.

Upon termination of the MSA, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

**17. Agreement**

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable addendum(s) and SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

**18. No Waiver**

Nothing herein is intended to act as a waiver of the Town's sovereign immunity and/or limits of liability as set forth in Section 768.28, Florida Statutes (2024), regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise. **This provision shall survive the termination of this MSA.**

**CliftonLarsonAllen LLP**

**Response:**

This MSA correctly sets forth the understanding of Town of Dundee, Florida.

**CLA**

CLA

**Client**

Town of Dundee, Florida

---

Lance Schmidt, Principal

Ken Cassel, Town Manager





Date: October 14, 2025

### ***Statement of Work – Client Accounting & Advisory Services***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated October 14 2025, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Dundee, Florida ("you" and "your"). The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

#### **Scope of professional services**

##### **Initial services:**

Lance Schmidt is responsible for the initial services identified in this agreement.

CLA will provide interim assistance under the direction of management to include the following:

- Gaining an understanding of the existing accounting processes and procedures
- Assisting with account reconciliations and preparation of related journal entries and variance analysis for applicable periods (FY 9/30/24 to date)
- Assisting with month-end and year-end close, as requested
- Assisting with providing recommendations for efficiency improvements, internal control enhancements or procedural recommendations, as appropriate
- Assisting with other accounting tasks and issue resolution to bring accounting up to date
- 

#### **Engagement objectives, limitations, and responsibilities**

CLA has not been engaged to prepare financial statements and financial statements will not be provided.

We will perform this engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's financial statements that may not be identified as a result of misrepresentations made to us by you.

CLA personnel cannot be recognized or act in the capacity of your chief executive officer, chief financial officer, or any other management role and accordingly, CLA cannot accept the corporate responsibility for financial reports and internal control.

For all nonattest services we may provide to you, your management team agrees to assume all management responsibilities; oversee the services within this agreement; designate an individual, preferably within senior management, who possesses suitable skills, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

CLA's relationship with you shall be solely that of an independent contractor and nothing in the MSA or a SOW shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

Your management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services, review and approve the services.

As management, you are also responsible for and the services are contingent on the following:

- Assigning a primary contact that will act as the main conduit for communications, logistics and other such interaction.
- The selection of the financial reporting framework to be applied in the preparation of the financial statements and determining that the financial reporting framework is acceptable in the circumstances.
- The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the entity complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- Responding to requests for data, documentation or other information materials necessary to complete this engagement in a timely manner. Any delays in providing such materials may

impact CLA's ability to deliver services based on previously communicated dates. CLA will have no obligation to perform services until you have provided such information. You agree to grant CLA an express, limited license to use such materials in any way necessary to the performance of the services outlined in this SOW.

- To provide us with the following:
  - Access to all information relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - Additional information that may be requested for the purpose of the engagement.
  - Unrestricted access to persons within the entity with whom we determine it necessary to communicate.
- To the extent we are assisting management with the completion of any Federal or State regulatory filings you are responsible for ensuring the completeness and accuracy of those filings.
- You will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you.

We will perform the engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants.

### **Initial Services Schedule**

We expect that the initial services will require approximately 30-40 hours of services per week starting October 1, 2025. As the engagement progresses, we will update time estimates and engage you in conversation about the project status. If possible, we request a two-week advance notice of your intent to release the consultant back to CLA to ensure adequate time to re-schedule the consultant to another engagement. Our fees shall not exceed \$95,000.

### **Initial Services Fees**

Our fees will be billed based on time and expenses      Consultant rates will vary, but will not exceed \$200  
Principal & Directors will vary between \$275-500

Pursuant to Florida law, fees for travel time will be billed at the normal hourly rate.

Pursuant to Florida law which includes, but shall not be limited to, Chapter 112 of the Florida Statutes, we will also bill you in arrears for reimbursement of any out-of-pocket travel expenses incurred (e.g., hotel, airfare, meals as actual or per diem, etc.) on a pass-through basis.

Should the duration of this engagement go beyond 6 months or the scope of services change, CLA retains the right to discuss an hourly rate adjustment.

### **General Fee Terms**

We will also bill for expenses (including travel, report production, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Any fee estimate provided is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

We will also bill any third-party software subscription fees that you direct CLA to purchase and incur on your behalf.

### **Employee Hire Fee**

You acknowledge that the personnel provided by CLA under this Agreement possess unique skills and knowledge acquired through their work with CLA. Should you directly or indirectly hire or engage any CLA employee, whether as an employee, contractor or consultant, who has been involved in providing services under this Agreement within the preceding 12 months, you agree to pay CLA a Placement Fee. The Placement Fee shall be calculated as the greater of 30% of either 1) the CLA's employee's annual salary upon separation from CLA or 2) the individual's annual salary, bonuses and any other form of remuneration as offered by you.

The fee shall be due and payable within 30 days of the employee's commencement of work with you.

The Employee Hire Fee Provision shall not apply where the employee independently applies to a publicly advertised position or if the employee has not provided services to you within the last 12 months prior to their employment.

Failure to comply with this provision shall entitle CLA to seek legal remedies, including but not limited to injunctive relief and recovery of legal costs incurred in enforcing this clause.

### **Indemnity**

For the services described in this SOW, you agree to indemnify and hold harmless CLA, its successors and affiliates, officers, employees, and agents from any claims brought or asserted by any other person, third party, or governmental body for any loss, damages, liabilities, remedies, or cause of action, and from any reasonable expenses incurred in defending against any such claims or actions (including attorney fees) arising from or relating to the services performed by any CLA party with the exception of any actions arising out of and/or related to the gross negligence and/or intentional conduct of CLA..

Nothing herein is intended to act as a waiver of the Town's sovereign immunity and/or limits of liability as set forth in *Section 768.28, Florida Statutes (2024)*, regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise. **This provision shall survive the termination of this SOW and/or MSA.**

**Termination of SOW**

Either party (you or CIA) may terminate this particular SOW at any time by giving 30 days written notice to the other party. Upon termination of this particular SOW, the provisions of this SOW and the existing MSA shall continue to apply to all services rendered prior to termination.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

**CliftonLarsonAllen LLP**

Lance Schmidt

Principal

863-680-5634

[lance.schmidt@claconnect.com](mailto:lance.schmidt@claconnect.com)

**Response**

This SOW correctly sets forth the understanding of Town of Dundee, Florida and is accepted by:

**CLA**  
CLA

**Client**  
Town of Dundee, Florida

---

Lance Schmidt, Principal

Ken Cassel, Town Manager





# EXHIBIT B

CliftonLarsonAllen LLP  
<https://www.claconnect.com>

Amendment to CLA Accounting and Advisory Services Statement of Work  
Town of Dundee - FL  
Date: January 21, 2026

This agreement constitutes an amendment to CLA Accounting and Advisory Services Statement of Work ("SOW") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Dundee - FL ("you" and "your") dated October 14, 2025. Except as supplemented herein, the Accounting and Advisory Services Statement of Work dated October 14, 2025 remains in full force and effect.

The parties agree to appoint Mike Howard as the new consultant for the same. Effective January 26, 2026, the professional fees for services rendered by Mike Howard for the scope of services described in the SOW will be billed at a rate of \$155.00 per hour plus a 5% client support fee for actual time spent and shall not exceed 1,040 hours (totaling \$161,200.00).

We believe this amendment accurately summarizes the additional terms of the SOW. If you agree with the terms described in this amendment, please sign, date, and return.

Sincerely,

CliftonLarsonAllen LLP

**CLA**  
CLA

**Client**  
Town of Dundee - FL

---

Lance Schmidt, Principal

Ken Cassel, Town Manager