

RESOLUTION NO. 25-05

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA MEMORIALIZING A DECLARATION OF EMERGENCY AS TO CERTIFIED PUBLIC ACCOUNTANT (CPA) SERVICES TO AND/OR FOR THE TOWN OF DUNDEE; 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, NEGOTIATING AND EXECUTING AN AGREEMENT WITH BRYNJULFSON CPA, P.A., TO PROVIDE CERTIFIED PUBLIC ACCOUNTANT 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, did not renew its agreement with the Town of Dundee Auditor for the FY 2023-24; and

WHEREAS, on Tuesday, February 11, 2025, the Town Commission of the Town of Dundee, Florida, at a duly notice public meeting, approved *Town of Dundee Resolution No. 25-04* (the "Resolution"); and

WHEREAS, pursuant to Section 218.391 and 218.39, Florida Statutes (2025), the Resolution established auditor selection procedure(s) in order to select and/or engage an auditor for the Town's annual financial audit for FY 2023-2024; and

WHEREAS, pursuant to applicable Florida law, the Town's annual financial audit for FY 2023-2024 must be completed on or before June 30, 2025; and

WHEREAS, Brynjulfson CPA, P.A., possesses institutional knowledge of the

Town's financial condition; and

WHEREAS, Brynjulfson CPA, P.A., has more than twenty (20) years experience in performing financial audit(s) and related services for governmental agencies in the State of Florida to include, but not to be limited to, performing previous financial audit(s) and related services for the Town; and

WHEREAS, as a direct result of the Town's imminent need for competent and adequate financial accounting services, Brynjulfson CPA, P.A., has offered to provide certified public accountant services to and/or for the Town of Dundee for purposes of the financial audit for FY 2023-2024; and

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.

WHEREAS, on February 11, 2025, in an effort to meet its FY 2023-2024 financial reporting requirements and preserve its ability to receive certain state and federal funding opportunities, Brynjulfson CPA, P.A., has prepared a contractual engagement and applicable fee structure (the "Agreement") for the Town of Dundee, Florida; and

WHEREAS, a copy of the Agreement is attached hereto as **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 2023-2024 financial audit; and

WHEREAS, on February 11, 2025, at a duly noticed public meeting, the Town Commission of the Town of Dundee, Florida (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 Agreement with Brynjulfson CPA, P.A., for certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 financial audit to and/or for the Town of Dundee in order to ensure the Town of Dundee satisfies all applicable 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 certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 financial audit constitutes 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 of Dundee; 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 of Dundee, its residents, and/or the general public; and

WHEREAS, the Town Commission of the Town of Dundee, Florida, finds that the approval and adoption of this **Resolution No. 25-05** 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. 25-05** 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. 25-05**, 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. 25-05**. The above factual recitals are hereby incorporated herein and serve as a factual and material basis for the passage of this Resolution.

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 certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 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 certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 financial audit; (2) the Town Manager's actions in negotiating and entering into an Agreement with Brynjulfson CPA, P.A., for certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 financial audit to and/or for the Town of Dundee in accordance with the applicable fee structure provided therein (see **Exhibit "A"**); 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 certified public accountant services which includes, but is not to be limited to, the emergency review and preparation of the Town of Dundee FY 2023-2024 financial audit.

Section 4. Administrative Correction of Scrivener's Errors.

It is the intention of the Town Commission that sections of this **Resolution No. 25-05** 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. 25-05** 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. 25-05** are repealed to the extent necessary to give this **Resolution No. 25-05** full force and effect.

Section 6. Severability.

The provisions of this **Resolution No. 25-05** are severable. If any section, subsection, sentence, clause, phrase of this **Resolution No. 25-05**, 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. 25-05**, 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. 25-05** 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. 25-05** shall remain in full force and effect. If any section, subsection, sentence, clause or phrase of this **Resolution No. 25-05** is, for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this

Town of Dundee, Florida
Resolution No. 25-05
Certified Public Accounting Services

Resolution No. 25-05. The Town of Dundee, Florida, by and through its Town Commission, hereby declares that it would have passed this **Resolution No. 25-05**, 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. 25-05** 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 11th day of February, 2025.

TOWN OF DUNDEE

Samuel Pennant, Mayor

ATTEST WITH SEAL:

Erica Anderson, Town Clerk

Approved as to form:

Frederick J. Murphy, Jr., Town Attorney

February 5, 2025

Honorable Mayor Sam Pennant
Town of Dundee
P.O. Box 1000
Dundee, FL 33838

Dear Mayor Pennant,

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for the Town of Dundee, Florida.

We will perform the following services:

- Preparation of the basic financial statements of the Town of Dundee, Florida and the related notes to the financial statements and required supplementary information in accordance with generally accepted accounting principles (GAAP).
- If requested, assist in preparing the additional information required to prepare an Annual Comprehensive Financial Report.
- Preparation of the annual report to the State of Florida Department of Financial Services and the annual report to the Office of Economic and Demographic Research.
- Assist with year-end closing adjustments and audit preparation including the preparation of supporting documentation and responding to auditor and Town requests.
- Advisory and consultation on general accounting issues including, but not limited to, accounting for transactions, implementation or changes in accounting policies and implementation of new accounting pronouncements.
- Assist with various special projects, tasks or additional accounting services as necessary. Depending upon the nature and significance of these additional services, they may be governed by a separate supplemental engagement letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements. 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.

However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our financial statement preparation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential.

Responsibilities of Management and Those Charged with Governance:

By your signature below, you acknowledge that management understands and agrees to assume all of the responsibilities stipulated in this section. Management is responsible for providing us with access to all information of which management is aware that is relevant to the preparation and presentation of the financial statements, such as records, documentation, and other matters, as well as additional information we may request for this engagement. Management will also provide us with unrestricted access to persons within the entity with whom we determine it necessary to communicate. You understand and agree that management is responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us, including management's significant judgments impacting the preparation and presentation of the financial statements.

As outlined in this letter, we will prepare your financial statements and may advise you about appropriate accounting principles and their application, but the final responsibility for the preparation of the financial statements in accordance with the financial reporting framework you selected, U.S. GAAP, remains with you. Also, as part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing and accepting the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. Management understands that the financial statements prepared in accordance with the terms of this letter will not be accompanied by a report; and agrees that the financial statements will clearly indicate that no assurance is provided on them.

In addition, you are responsible for establishing and maintaining a system of internal control, including monitoring ongoing activities. This includes designing, implementing, and maintaining a system of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; as well as identifying and ensuring that the organization complies with the laws and regulations applicable to its activities. We will have no responsibility to identify and communicate deficiencies in your system of internal control as part of this engagement.

Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with laws and regulations that may have occurred. You understand and agree that you are responsible for preventing and detecting fraud.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Term:

This engagement letter shall remain in effect until terminated by either party. Either party may cancel this engagement letter upon thirty (30) days written notice to the other party.

Fee:

Our fees for these services are based on the amount of time required to complete each task. From time to time, you may ask us to estimate what a specific portion, or the entirety, of the services will cost. To aid you in planning, we will attempt to assist you by providing estimates upon request.

You understand that all such estimates are approximations based on our experience as accountants, and they are not and should not be taken as promises or guarantees.

The initial hourly charges are shown below and are adjusted annually on July 1 of each fiscal year at the year-over-year rate of change of the consumer price index for all urban consumers (CPI-U) as reported by the U.S. Bureau of Labor Statistics (<https://www.bls.gov/cpa/>).

Partner/shareholder	\$250
Senior Accountant	\$200
Accountant	\$160
Administrative/clerical	\$ 100

Our invoices will be rendered as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we have to terminate our services for nonpayment, or if you should elect to terminate our services for any reason, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Other Relevant Information

In accordance with the terms and conditions of this agreement, Town of Dundee, Florida shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, Town of Dundee, Florida releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenue or anticipated profits, or disclosure or communication of confidential or proprietary information.

By your signature below, you grant us permission to communicate directly with the Town auditors and to provide them with access to our workpapers. You have confirmed to us that these financial statements are intended primarily for use by the Town auditors and management. Should you require financial statements for other than the purpose specified in this letter, we require a separate engagement letter for such services. We do understand that the financial statements are public records as defined by Florida law, and we will comply with all pertinent provisions of the Florida public records laws, as further detailed below.

Public Records

The accountant must comply with public records laws, specifically to:

- 1) Keep and maintain public records required by the Town to perform in accordance with the terms of this agreement.
- 2) Upon request from the Town's custodian of public records, provide the Town with a copy of the requested records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
- 3) 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 term of the Agreement and following completion of the Agreement if the Firm does not transfer the records to the Town.
- 4) Upon completion of the Agreement and/or any amendment(s) issued hereunder, transfer, at no cost, to the Town all public records in possession of the Accountant or keep and maintain public records required by the Town to perform the service. If the Accountant transfers all public records to the public agency upon completion of the Agreement and/or any amendment(s) issued hereunder, the Accountant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Accountant keeps and maintains public records upon completion of the Agreement and/or any Amendment(s) issued hereunder, the Accountant 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 THE ACCOUNTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ACCOUNTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS ERICA ANDERSON AT (863) 438-8330 ext. 258, EANDERSON@TOWNOFDUNDEE.COM, 202 EAST MAIN STREET, DUNDEE, FL 33838.

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

Brynjulfson CPA, P.A. acknowledges that Section 287.133, Florida Statutes provides that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or a consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

Brynjulfson CPA, P.A. has registered with the Homeland Security's E-Verify System and uses the system to verify that all employees hired after January 1, 2021 are citizens of the United States or are otherwise legally permitted to perform services in the State of Florida in accordance with F.S. § 448.095.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Town and accountant both agree that any dispute over fees charged by the accountant to the Town will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of Florida. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Nothing herein is intended to act as a waiver of the Town's sovereign immunity and/or the limits of liability set forth in section 768.28 of the Florida Statutes regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise.

If circumstances arise relating to the condition of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk or material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which, in our professional judgment prevent us from completing our engagement, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

Brynjulfson CPA, P.A. does not keep any original Town records, so we will return those to you at the completion of the services rendered under this engagement. When original records are returned to you, it is your responsibility to retain and protect your records for compliance with the Florida public records laws. Brynjulfson CPA, P.A. will otherwise comply with the public records law requirements specified above as to any records kept by it at the completion of the services.

This agreement may be executed in two or more counterparts, each of which shall be an original, but all of which together shall constitute one and the same agreement. Delivery of an executed counterpart of this Agreement by facsimile, including, without limitation, by facsimile transmission or by electronic delivery in portable document format (".pdf") or tagged image file format (".tiff"), shall be equally effective as delivery of a manually executed counterpart thereof.

We appreciate the opportunity to be of service to the Town of Dundee, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
for Brynjulfson CPA, P.A.



Mike Brynjulfson, CPA
Brynjulfson CPA, P.A., President

Response:

This letter correctly sets for the understanding of **The Town of Dundee, Florida.**

By: _____ Date: _____

Title: _____