

**RFP No.: 22-004: Proposal for
Annual Audit Services**

Town of Highland Beach, Florida

September 27, 2022



Nowlen, Holt & Miner, P.A.

Edward T. Holt, Managing Partner

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NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WEI PAN, CPA
WILLIAM C. KISKER, CPA
RICHARD E. BOTTS, CPA

September 27, 2022

Town of Highland Beach Clerk's Office
c/o Valerie Oakes Town Clerk
3614 South Ocean Blvd
Highland Beach, Florida 33487

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333 S.E. 2nd STREET
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Ladies and Gentleman:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Town of Highland Beach, Florida (the "Town") for the fiscal years ending September 30, 2022, 2023, and 2024, with an option to renew for 2025 and 2026.

We understand the scope of services requested by the Town as outlined in the Town's RFP. We are committed to exceeding the performance specifications outlined and meeting all the Town's time requirements.

Nowlen, Holt & Miner, P.A. ("NH&M") believes our expansive governmental experience, quality of team members, and emphasis on client satisfaction makes our firm the best qualified to provide audit services to the Town.

Our firm is best qualified to perform the engagement and provide the Town with the following added advantages:

- **Experience Auditing the Town** – Nowlen, Holt & Miner, P.A. has audited the Town of Highland Beach for 11 years ending in 2014. Ronald Bennett, Audit Partner, has worked on the engagement for all years that our firm has audited the Town. Mark Bymaster has also worked on the Town's audit several times during the time which we have been engaged as the Town's auditors. If awarded the contract, both Ron and Mark will work on the Town's audit on a full-time basis. Our experience with the Town provides us with the extensive knowledge necessary to perform an efficient and effective audit. During our 11 years of providing auditing services to the Town, we have become familiar with its operations, accounting system and internal controls, providing us with a first-hand understanding of the Town's needs and requirements. We will update our understanding of the Town if selected again as the Town's Auditors.
- **Certificates of Achievement** – We regularly assist our governmental clients in preparing ACFRs. In addition to previously assisting the Town of Highland Beach with their ACFR preparation, we have assisted the City of Parkland, the City of Belle Glade, the Town of Palm Beach, the Town of Lake Park, the Village of North Palm Beach, the City of Greenacres, and numerous other governmental entities. These clients were all awarded Certificates of Achievement for Excellence in Financial Reporting. In addition, one of our professional staff members serve on the GFOA Special Review Committee, which grades ACFR's submitted for the Certificate of Achievement.

- **Industry Focus** – NH&M has served a remarkable number of South Florida governmental entities for over 50 years. Unlike many other firms, NH&M's primary focus is governmental entities. Consequently, our team has mastered the elements of the audit process and is prepared to resolve issues typical to governmental entities such as the Town.
- **Communication** – NH&M strives to build strong relationships with our clients. An essential part of this relationship is communication. NH&M has a firm policy to respond to phone calls and/or emails within 24 hours. We encourage clients to call year-round to discuss questions or concerns as they arise. Our team is always prepared to answer questions or discuss audit issues at no additional charge.
- **Staff Continuity/Professional Qualifications** – We are proud to have high staff retention and minimal turnover. Our engagement team will remain consistent from year-to-year and will include experienced individuals. Such continuity, stability and team work give our employees valuable client and industry-specific knowledge, which in turn, maximizes audit efficiency and strengthens our working relationship with the Town.
- **Additional Resources** – We are members of CPAmerica International, Inc. an international association of independent accounting firms. For this reason, we can draw from the vast consulting resources of CPAmerica member firms with 500 offices in more than 370 cities around the globe (see Appendix A).

Our proposal outlines our qualifications and expertise further. Thank you for giving us the opportunity to present our credentials. We are confident our qualifications make us the ideal firm to fulfill your audit needs and would like to emphasize our desire to serve as the Town's auditors. Again, thank you for your consideration, and we look forward to serving as your auditors.

FIRM CONTACT AND INFORMATION

Edward T. Holt, President, 515 N. Flagler Drive, Suite 1700, West Palm Beach, Florida 33401, (561) 659-3060. Mr. Holt is authorized to bind the offeror. This proposal is a firm and irrevocable offer for one hundred twenty (120) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,

Edward T. Holt

Nowlen, Holt & Miner, P.A.



Profile of the Firm

About Nowlen, Holt & Miner, P.A.

NH&M is a local firm of certified public accountants. Established in 1961, we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support and management services. NH&M's philosophy is to combine the knowledge of experienced professionals with the responsiveness and flexibility of a local CPA firm. We have flipped the typical staff "pyramid" where much of the work is performed by partners and managers instead of first year team members.

Independence

As defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards, Nowlen, Holt & Miner, P.A. is independent of the Town of Highland Beach and any component units of the Town. Our proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

Licensed to Practice in Florida

NH&M is an entity licensed to practice in Florida. All team members are Certified Public Accountants, are properly licensed to practice in Florida, and are qualified to perform governmental audits. Our firm and all professionals are members in good standing of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards. A copy of NH&M's State of Florida Board of Accountancy Business License is shown below.



Partner, Supervisory, and Staff Qualifications and Experience

Organization Chart

Hiring and retaining highly qualified professionals is at the core of our firm's business philosophy. We believe staff retention is a crucial factor in increasing audit efficiency and maintaining high levels of client satisfaction. The following table outlines our staff's experience and length of employment with the firm.

Professional Staff	Years of Experience in Public	Years of Employment with NH&M
Partners		
Edward T. Holt, CPA	51	51
Robert W. Hendrix, CPA	44	44
Terry L. Morton, CPA	34	34
N. Ronald Bennett, CPA, CFF	34	34
Alexia G. Varga, CPA, CFE	21	21
Edward T. Holt, Jr., CPA	18	18
Brian J. Brescia, CPA, CFP®	17	14
Sub-Total	219	216
Managers		
William C. Kisker, CPA	47	17
Mark Bymaster, CPA, CFE	15	15
Sub-Total	62	32
Supervisors		
Ryan Shore, CPA	10	9
Wei Pan, CPA	10	10
Sub-Total	20	19
Staff		
Kristy Rowe	3	3
Sub-Total	3	3
Professional Staff Total	304	270



Audit Team Members

Managing Partner

Edward T. Holt, CPA

Key Roles

- Responsible for overall audit practice
- Assumes responsibility for quality control throughout firm
- Assures all commitments to clients are timely met
- Selects and assigns appropriate staff to engagements
- Reviews audit documentation, financial statements, reports and management letters
- Meets with clients on material matters
- Signs audit reports and management letters

Audit Partner

Robert W. Hendrix, Jr., CPA

Terry L. Morton, CPA

N. Ronald Bennett, CPA

Key Roles

- Develops overall audit approach, including preparing audit programs
- Coordinates audit planning, development and timeline
- Maintains client contact and communications regarding audit progress, significant findings and any client questions
- Supervises audit team members to ensure quality control throughout audit engagement
- Reviews workpapers, audit reports and financial statements

Manager

William C. Kisker, CPA

Mark Bymaster, CPA

Key Roles

- Implements audit approach
- Performs risk assessment procedures to document understanding of client, including internal controls
- Maintains client contact and communication regarding any client questions
- Researches technical accounting and audit issues as necessary
- Recommends audit adjustments for partners review
- Reviews workpapers of seniors and staff accountants
- Reviews financial statements and audit reports
- Prepares management letter for partners review

Senior/Staff

Kristy Rowe

Key Roles

- Performs audit procedures as required by audit programs
- Documents understanding of client's internal control
- Prepares financial statements and audit reports for management's review
- Maintains and update audit documentation records
- Confirms asset and liability account balances
- Performs analytical procedures
- Performs tests of compliance

Audit Team

To provide the Town with optimal audit service, we have assembled a talented audit team whose knowledge and experience will be ideal to meet the requirements of the Town. All of our key team members have more than fifteen years of governmental auditing experience and 100% of our team is a licensed CPA. It is NH&M's policy not to assign first year staff to a new engagement; therefore the Town will not have to train their auditors. The proposed engagement team is as follows:

Edward T. Holt, CPA – Audit Engagement Partner, in our West Palm Beach office, oversees responsibility for the engagement team and signing the final reports. Ed has managed the audits of over 100 different entities throughout his 51 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries.

Terry L. Morton, CPA – Quality Control Review Partner, in our West Palm Beach office, responsible for reviewing the form and content of the audit workpapers, the independent auditor's report, and other documents to ensure firm and industry standards have been met. Terry has been with the firm for 34 years and received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA.

N. Ronald Bennett, CPA (Key Member) – Technical Review Partner, in our West Palm Beach office, responsible for assigning personnel, reviewing the financial statements, independent auditor's report and other documents, maintaining client contact and overall engagement team oversight. Ron has been with the firm for 34 years and has extensive experience in auditing governmental entities and grant compliance testing.

William C. Kisker, CPA and Mark J. Bymaster, CPA, CFE (Key Member) – Audit Managers, in our West Palm Beach office, responsible for daily client contact, executing and supervising the day-to-day fieldwork during the audit, developing audit programs, preparing the financial statements and reports, reviewing the work of senior and staff, and reporting to the partners on the status of the engagement. Both Bill and Mark have over 15 years of experience auditing local governments in Florida including municipalities and special districts.

Senior/Staff Members – Will execute the day-to-day fieldwork during the audit and will report directly to the audit managers.

Katherine Allen, CPA, CISA, CRISC – Certified Information Systems Auditor responsible for technology related audit standards, as well as assisting with data extraction (services will be utilized on an as needed basis).

EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 51 years of experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes governmental, non-profit, retail, construction, and coordinating the firm's continuing professional education program. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Government Finance Officers' Association
- Chamber of Commerce of the Palm Beaches
- CPAmerica International – Council Member

Relevant Continuing Professional Education

Some of Ed's more current seminars include the following:

- | | |
|---|--|
| • 01/17 SSARS 21 | • 05/18 Non-Profit Update |
| • 06/17 Fraud Examination for Managers and Auditors | • 08/18 Government Accounting and Financial Reporting |
| • 10/17 GASB Fair Value Audit & Accounting Issues | • 12/18 Government Accounting |
| • 10/17 New Single Audit Uniform Guidance Requirements | • 06/19 2018 Yellow Book |
| • 11/17 Fraud Risk in the SLG Environment | • 09/19 GASB Implementation Guides for Fiduciary Activities and Leases |
| • 11/17 Efficient Single Audits and Changes to the Federal Audit Clearing House | • 06/20 FGFOA 2020 Annual Conference |
| | • 05/21 FGFOA 2021 Annual Conference |
| | • 06/22 Annual Accounting and Auditing Update & Review |

Non-Profit Experience

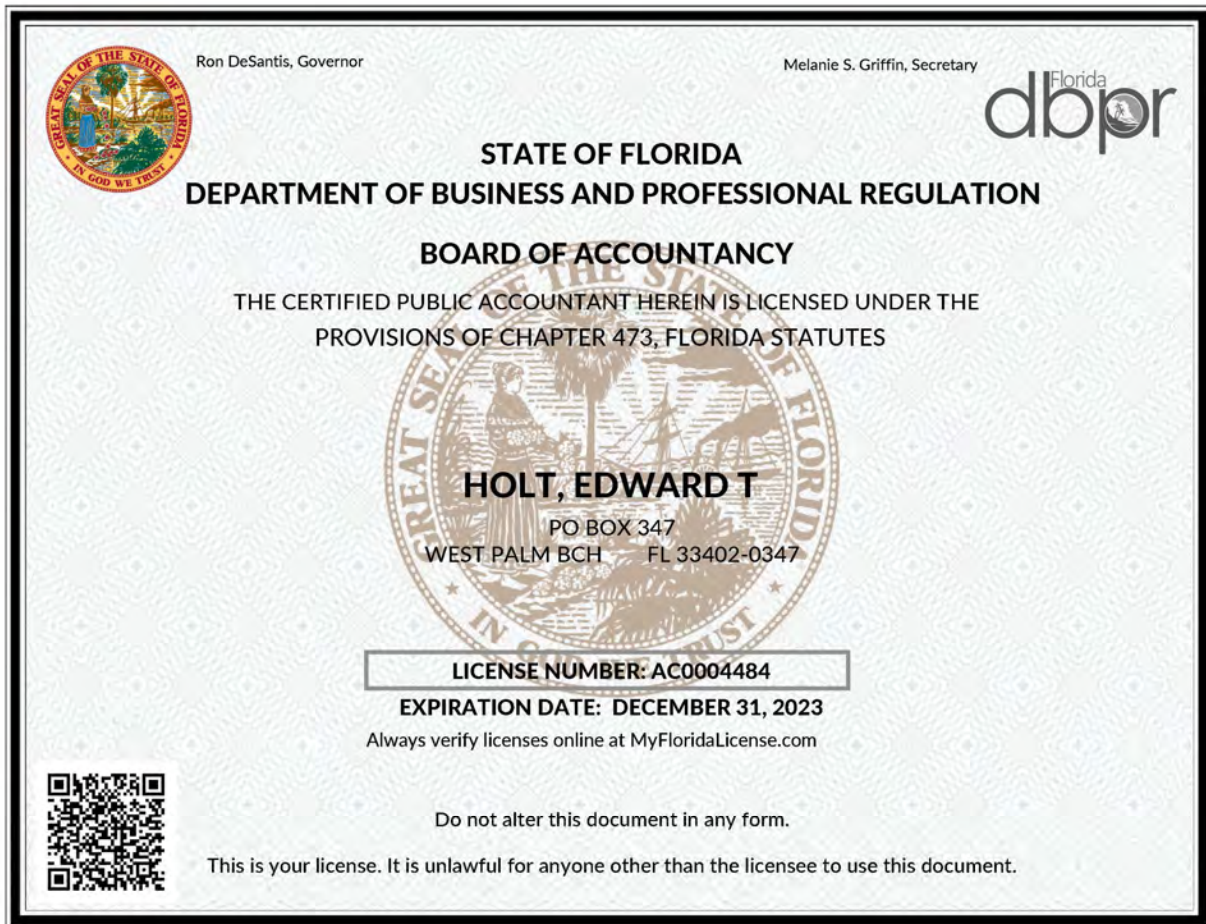
As partner or our auditing team, Ed has directed the following audits of non-profit organizations:

- | | |
|---|--|
| • Adopt-A-Family of the Palm Beaches, Inc. | • Hospice Foundation of Palm Beach County, Inc. |
| • Alzheimer's Association, Southeast Florida Chapter | • H.E.A.R.T., Inc. |
| • Area Agency on Aging of Palm Beach/Treasure Coast, Inc. | • Help Becomes Hope, Inc. |
| • Better Business Bureau of Palm Beach County, Inc. | • Hendry-Glades Mental Health Clinic, Inc. |
| • Catholic Charities of the Dioceses of Palm Beach | • Institute for Ethnomedicine, Inc. |
| • Center for Children in Crisis, Inc. | • New Beginnings Development Center, Inc. |
| • Comprehensive Aids Program of Palm Beach County, Inc. | • Parent-Child Center, Inc. |
| • District IX Health Council, Inc. | • Palm Beach County Chapter, The American Red Cross |
| • Early Learning Coalition of Broward | • Palm Beach Dramaworks, Inc. |
| • Early Learning Coalition of Palm Beach | • Preservation Foundation of Palm Beach County, Inc. |
| • Executive Service Corps of Southeast Florida | • St. Andrew's Residence of the Palm Beaches, Inc. |
| • Florida Community Health Centers, Inc. | • Seagull Industries for the Disabled, Inc. |
| • Glades Area ARC | • South America Mission, Inc. |
| • Haitian Center for Family Services, Inc. | • The Lords Place, Inc. |
| • Hanley Center, Inc. | • Urban League of Palm Beach County |
| • Hanley Center Foundation, Inc. | • World Servants, Inc. |
| | • Young Women's Christian Association |

Governmental Experience

Ed has also directed the audits of the following governmental entities:

- Children's Services Council of Broward County
- Children's Services Council of Palm Beach County
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Palm Beach Gardens
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- City of South Bay
- Conventional Low-Income Housing Development of Commerce – Economic Development Administration
- Crossings at Fleming Island Community Development District
- Department of Housing and Urban Development – Community Development Block Grants
- Department of Labor, CETA
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- Housing Authority of West Palm Beach
- Jupiter Inlet Colony
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Palm Beach County
- Palm Beach County Solid Waste Authority
- Port of Palm Beach
- Revenue Sharing Financial and Compliance Audits
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Seacoast Utility Authority
- Section 8 Housing Assistance Payments
- Section 23 Low Income Housing
- South Lake Worth Inlet District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Lake Park
- Town of Lantana
- Town of Loxahatchee Groves
- Town of Mangonia Park
- Town of Ocean Ridge
- Town of Ocean Breeze
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of Sewall's Point
- Town of South Palm Beach
- Village of North Palm Beach
- Village of Palm Springs
- Village of Royal Palm Beach
- Village of Tequesta
- West Palm Beach Golf Commission



TERRY L. MORTON, JR., CPA

Terry L. Morton, Jr. is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 34 years. His education includes a B.S. (with honors) and M.Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- Gold Coast Area, Kairos Prison Ministry, Chairman

Relevant Continuing Professional Education

Some of Terry's more current seminars include the following:

- | | |
|---|---|
| • 04/19 Fraud, Automated Controls & Cybersecurity | • 09/19 Common Errors in Not-for-Profit Financial Reporting |
| • 06/19 Changes to <i>Government Auditing Standards</i> | • 09/19 GASB Implementation - Leases Using |
| • 06/19 Ethics and Professional Conduct | • 05/20 Microsoft Teams for Remote Work |
| • 06/19 Auditing Developments | • 06/20 FGFOA 2020 Annual Conference |
| • 08/19 COSO Internal Controls | • 05/21 FGFOA 2021 Annual Conference |
| • 09/19 • FICPA State and Local Government Conference | • 06/22 Annual Accounting and Auditing Update & Review |

Governmental Experience

While with the firm Terry has managed the audits of the following governmental entities:

- | | |
|--|---|
| • Belle Glade Housing Authority | • Marsh Harbour CDD |
| • Children's Services Council of Broward County | • North Palm Beach Heights Water Control District |
| • Children's Services Council of Palm Beach County | • Okeechobee Utility Authority |
| • City of Belle Glade | • Palm Beach County |
| • City of Greenacres | • Palm Beach Plantation CDD |
| • City of Pahokee | • Port of Palm Beach |
| • City of Palm Beach Gardens | • Riverside Park CDD |
| • City of Riviera Beach | • Seacoast Utility Authority |
| • City of Riviera Beach CRA | • Solid Waste Authority of Palm Beach County |
| • Crossings at Fleming Island CDD | • Town of Gulf Stream |
| • Everglades Agricultural Area Environmental Protection District | • Town of Jupiter Inlet Colony |
| • Florida Governmental Utility Authority | • Town of Lake Park |
| • Glades Utility Authority | • Town of Loxahatchee Groves |
| • Hendry County | • Town of Mangonia Park |
| • High Ridge/Quantum CDD | • Town of Palm Beach Shores |
| • Jupiter Inlet District | • Town of Sewall's Point |
| • Loxahatchee River Environmental Control District | • Village of North Palm Beach |
| | • Village of Tequesta |
| | • West Palm Beach Golf Commission |

Non-Profit Experience

While with the firm Terry has worked on the audits of the following non-profit entities:

- Adopt-A-Family of the Palm Beaches, Inc.
- Alzheimer's Association, Southeast Florida Chapter
- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of PBC, Inc.
- Catholic Charities of the Dioceses of Palm Beach
- Center for Children in Crisis, Inc.
- Comprehensive Aids Program of Palm Beach County, Inc.
- Doveland, Inc.
- Early Learning Coalition of Broward
- Early Learning Coalition of Palm Beach
- Executive Service Corps of Southeast Florida
- Florida Community Health Centers, Inc.
- Florida Community Health Centers, Inc. Retirement Plan
- Glades Area ARC
- Glades Community Development Corporation
- Glades Diamond, Inc.
- Glades Pioneers, Inc.
- Haitian Center for Family Services, Inc.
- Hanley Center, Inc
- Hanley Center Foundation, Inc.
- Healthy Start Prenatal and Infant Care, Inc.
- Help Becomes Hope, Inc.
- Hospice Foundation of Palm Beach County, Inc.
- Hospice of Palm Beach County, Inc.
- Institute for Ethnomedicine, Inc.
- Loxahatchee River District
- Milagro Foundation, Inc.
- New Beginnings Community Development Center, Inc.
- NOAH Development Corporation
- NOAH, Inc.
- Parent-Child Center, Inc.
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Dramaworks, Inc.
- Palm Beach County Resource Center, Inc.
- South America Mission, Inc.
- Street Beat, Inc.
- The Lord's Place, Inc.
- Urban League of Palm Beach County
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.
- Young Women's Christian Association



Ron DeSantis, Governor

Julie I. Brown, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

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



MORTON, TERRY L JR
NOWLEN, HOLT & MINER, P.A.
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WEST PALM BEACH FL 33401

LICENSE NUMBER: AC0020054

EXPIRATION DATE: DECEMBER 31, 2023

Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)



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This is your license. It is unlawful for anyone other than the licensee to use this document.



N. RONALD BENNETT, CPA, ABV, CVA, CFF

N. Ronald Bennett is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 34 years. His education includes an MBA in Finance from Florida State University where he was also a member of Beta Gamma Sigma Honor Society, and a Bachelor of Aerospace Engineering (with high honors) from Georgia Institute of Technology. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- American Society of Mechanical Engineers
- National Association of Certified Valuation Analysts
- Association of Certified Fraud Examiners

Relevant Continuing Professional Education

Some of Ron's more current seminars include the following:

- 05/16 GASB Statements 74 and 75
- 06/16 FGFOA 2016 Annual Conference
- 10/16 GASB Fair Value: Audit and Accounting Issues
- 10/16 New Single Audit Uniform Guidance Requirements
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 11/16 Fraud Risk in the SLG Environment
- 04/17 Fraud Examination for Managers and Auditors
- 05/17 2017 Not-For-Profit Organizations Conference
- 06/17 FGFOA 2017 Annual Conference
- 06/18 FGFOA 2018 Annual Conference
- 07/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review

Governmental Experience

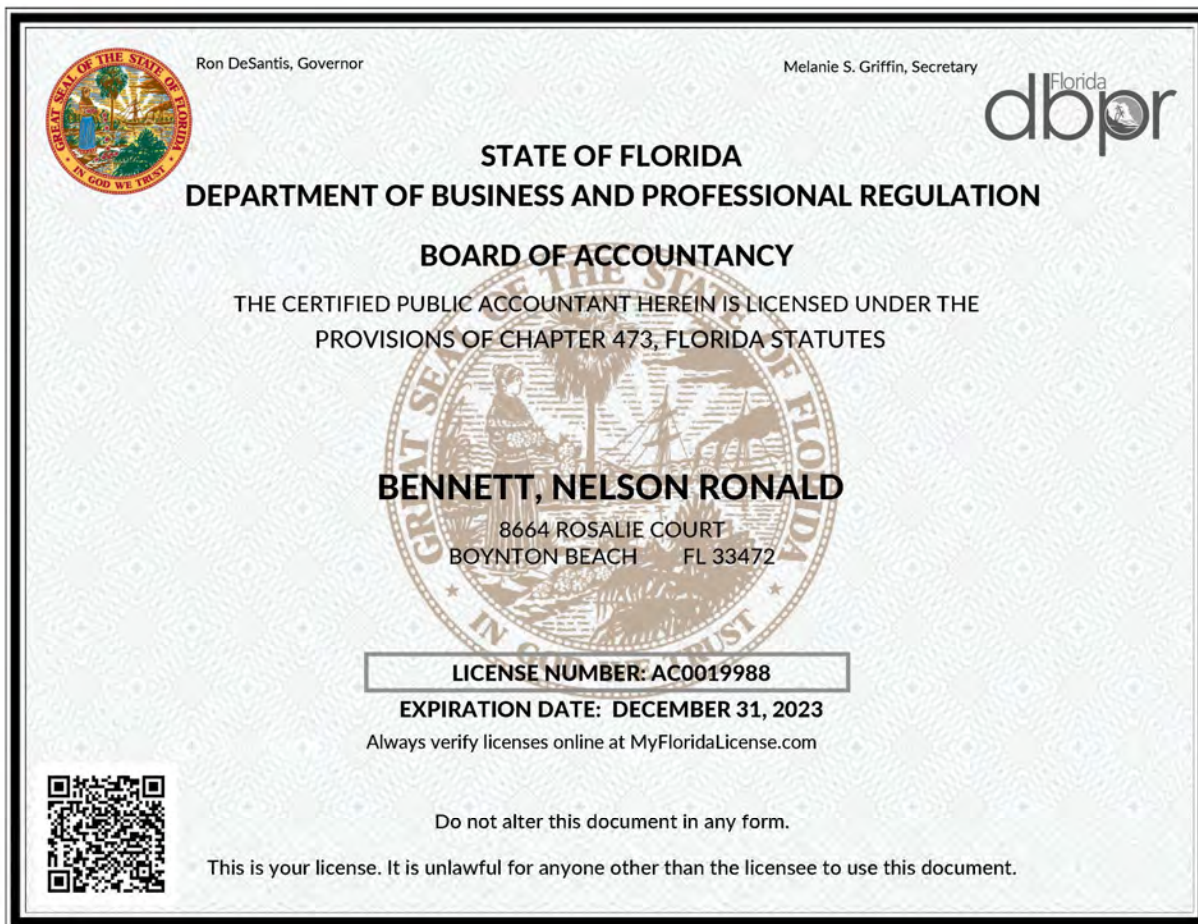
While with the firm Ron has managed the audits of the following governmental entities:

- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Gladeview Water Control District
- Highland Glades Water Control District
- North Palm Beach Heights Water Control District
- Pahokee Water Control District
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Ritta Drainage District
- Port of Palm Beach District
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Shawano Water Control District
- Solid Waste Authority of Palm Beach County
- South Florida Conservancy District
- South Lake Worth Inlet District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Ridge
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of South Palm Beach
- West Palm Beach Downtown Development Authority

Non-Profit Experience

While with the firm Ron has worked on the audits of the following non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of Palm Beach County, Inc.
- Palm Beach County Chapter, The American Red Cross
- South American Mission, Inc.
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.



MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 15 years of experience. His education includes a B.S. in Finance and Information Studies from Florida State University. He received a MAcc. and a Masters in Economics from Florida Atlantic University. He is licensed as a CPA in Florida and is a Certified Fraud Examiner. Mark is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- The School District of Palm Beach County – Audit Committee Member

Relevant Continuing Professional Education


Some of Mark's more current seminars include the following:

- 05/16 GASB Statements No. 74 and 75
- 07/16 Fraud Examination for Managers and Auditors
- 10/16 New Single Audit Uniform Guidance Requirements
- 10/16 GASB Fair Value
- 11/16 Fraud Risk in the SLG Environment
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 05/17 Non-Profit Update
- 06/17 FGFOA 2017 Annual Conference
- 06/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FICPA Non-For-Profit Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review

Governmental and Non-Profit Experience


While with the firm Mark has worked on the audits of the following governmental and non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Riviera Beach
- City of Riviera Beach CRA
- City of Pahokee
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Everglades Agricultural Area Environmental Protection District
- Gladeview Water Control District
- Hanley Center, Inc.
- Hanley Center Foundation, Inc.
- Highland Glades Water Control District
- High Ridge/Quantum CDD
- Loxahatchee River Environmental Control District
- Marsh Harbour CDD
- Okeechobee Utility Authority
- Pahokee Water Control District
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Plantation CDD
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Port of Palm Beach
- Ritta Drainage District
- Riverside Park CDD
- Shawano Water Control District
- South Florida Conservancy District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Breeze
- Town of Ocean Ridge
- Town of Palm Beach
- Seacoast Utility Authority
- Solid Waste Authority of Palm Beach County
- West Palm Beach Downtown Development Authority
- Young Women's Christian Association



Ron DeSantis, Governor

Julie I. Brown, Secretary

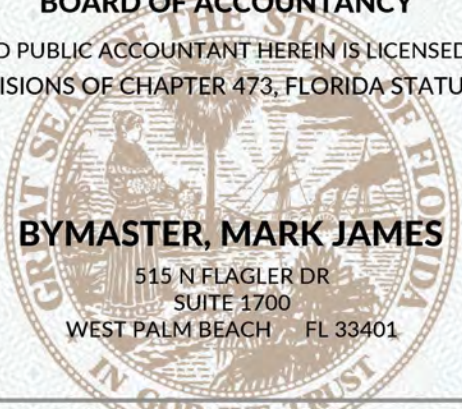


STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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




BYMASTER, MARK JAMES

515 N FLAGLER DR
SUITE 1700
WEST PALM BEACH FL 33401

LICENSE NUMBER: AC44933

EXPIRATION DATE: DECEMBER 31, 2023

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

WILLIAM C. KISKER, CPA

William C. Kisker is a manager at Nowlen, Holt & Miner, P.A. with 47 years of experience. His education includes a B.S. in Business Administration from Florida State University. He is licensed as a CPA in Florida and is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)

Relevant Continuing Professional Education


Some of Bill's more current seminars include the following:

- | | |
|---|--|
| • 11/16 Internal Control and Fraud in Governmental and Nonprofit Entities | • 12/17 Reporting on Noncorporate Entities and Internal Control |
| • 11/16 Governmental Auditing Standards – Yellow Book | • 06/18 Government Accounting |
| • 11/16 Audits of State-Local Governments | • 09/19 GASB Implementation Guides for Fiduciary Activities and Leases |
| • 12/16 Overview of Governmental Accounting | • 06/20 FGFOA 2020 Annual Conference |
| • 12/17 Assessing and Responding to Identified Risk | • 05/21 FGFOA 2021 Annual Conference |
| | • 06/22 Annual Accounting and Auditing Update & Review |

Governmental Experience


While with the firm Bill has worked on the audits of the following governmental entities:

- | | |
|---|----------------------------------|
| • Bolles Drainage District | • Ritta Drainage District |
| • City of Belle Glade | • Seacoast Utility Authority |
| • Disston Island Conservancy District | • Shawano Water Control District |
| • Gladeview Water Control District | • Town of Jupiter Inlet Colony |
| • Highland Glades Water Control District | • Town of Lake Park |
| • North Palm Beach Heights Water Control District | • Town of Mangonia Park |
| • Okeechobee Utility Authority | • Town of Palm Beach Shores |
| • Pine Tree Water Control District | • Village of North Palm Beach |



Ron DeSantis, Governor

Julie I. Brown, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

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

KISKER, WILLIAM C JR
PO BOX 347
WEST PALM BEACH FL 33402

LICENSE NUMBER: AC0004789
EXPIRATION DATE: DECEMBER 31, 2023
Always verify licenses online at MyFloridaLicense.com



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Continuing Professional Education

All team members hold accounting degrees from accredited universities. Several of our team members have advanced degrees and/or multiple degrees in related areas. NH&M believes that, not only to comply with professional standards, but in order to consistently offer our clients the best and most current information, continuing education is a necessity.

Training our team members is important in order to meet the needs of our clients and assist them with new accounting standards. All professionals receive at least the required 80 hours of continuing professional education, as required by Government Auditing Standards and the State Board of Accountancy, every two years. Our professionals attend in-house seminars as well as seminars provided by the AICPA, FICPA, FGFOA and GFOA. Due to our commitment to remain current on the technical pronouncements, we will keep the Town informed of any new reporting requirements and will discuss any situations involving options in reporting formats.

Quality of Staff

Staff retention is an important part of NH&M's strategy for increasing audit efficiency. Because of our firm's low employee turnover rate, the Town will see the same audit team members year-after-year.

Team members, consultants, and firm specialists will not be changed without the express prior written permission of the Town. If staff rotation is necessary, team members will be replaced with someone of comparable skills and experience. However, the Town retains the right to approve or reject replacements. Consistency of audit team members from one year to the next, results in a more efficient audit by enhancing both client-specific and industry-specific experience.

Availability of Firm

NH&M is able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit within the specified time constraints. Ron Bennett, Audit Partner, and Mark Bymaster, Manager, will be free to meet with the administration and Town Commission for discussion of the audit report, or any other material matters that could affect the financial position or results of operations, as deemed necessary by the Town.

Certified Fraud Examiners

Alexia Varga and Mark Bymaster are members of the Association of Certified Fraud Examiners (ACFE) and are Certified Fraud Examiners (CFE). In addition, both Terry L. Morton and N. Ronald Bennett are members of the ACFE. The ACFE is the world's largest organization and premier provider of anti-fraud training and education. The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs also help entities, not only by uncovering fraud, but by assisting in implementing processes to prevent fraud from occurring in the first place.

The ACFE's Board of Regents awards this designation only to select professionals who meet a stringent set of criteria, including character, experience, and education. CFEs have a unique set of skills that are not found in any other career field or discipline; the combined knowledge of complex financial transactions with an understanding of methods, law and how to resolve allegations of fraud.

Certified in Financial Forensics

In addition to the ACFE membership, N. Ronald Bennett is Certified in Financial Forensics (CFF). The CFF credential is the mark of excellence in forensic accounting. It identifies those forensic accounting professionals who have the ability to provide sound and reliable forensic accounting services. Those who earn the CFF credential must:

- Be a member in good standing of the AICPA
- Hold a valid CPA certificate or license
- Demonstrate experience in forensic accounting
- Demonstrate a history of continuing education and commitment to lifelong learning

Information Technology Specialist

In accordance with auditing standards, we may determine that specialized skills are needed for the audit. If considered necessary, NH&M will utilize the services of a Certified Information Systems Auditor (CISA) to review the Information Technology (IT) system. This review would be conducted in accordance with the relevant professional and ethical standards issued by the Information Systems Audit and Control Association. The objectives of this type of IT review include the following:

- Identify areas of greatest IT risk exposure as it relates to financial data to focus resources
- Assess the confidentiality, integrity and availability of information systems
- Evaluate the effectiveness of management's planning and oversight of IT activities
- Evaluate the adequacy of operating processes and internal controls
- Assess enterprise wide compliance efforts related to IT policies and internal control procedures

Firm Qualifications and Experience

Experience in Governmental Audits and Single Audits

Nowlen, Holt & Miner, P.A. has been auditing South Florida governmental entities for over 50 years. Several of our clients receive Federal and/or State funding which require compliance audits under Federal Single Audit (Uniform Guidance) and Chapter 10.550, Rules of the Florida Auditor General. Because NH&M's main focus is governmental auditing, our team has an extensive understanding of issues related to government auditing and the accounting requirements.

GFOA Experience

NH&M has assisted a number of our past and current governmental clients with their ACFR preparation. This program is recognized as the highest award in governmental financial reporting. We assisted both the Children's Services Council of Broward County and the City of Belle Glade with their initial ACFR preparation and are currently assisting several of our other governmental clients with their ACFR preparation. All governments we have assisted with their ACFR preparation have been awarded Certificates of Achievement for Excellence in Financial Reporting.

State and National Affiliations

NH&M is a member in good standing of the Florida Institute of Certified Public Accountants (FICPA), FICPA State and Local Government Section, Government Finance Officers Association (GFOA), and Florida Government Finance Officers Association (FGFOA). Terry L. Morton currently serves on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities in order to determine whether a ACFR meets the reporting requirements necessary to obtain a Certificate of Achievement of Excellence in Financial Reporting.

External Quality Control Review Report

Nowlen, Holt & Miner P.A. is a member of the AICPA's Center for Audit Quality, and participates in the AICPA Peer Review Program every three years. Our most recent external peer review resulted in a peer review rating of pass on the quality of our accounting and auditing practice with no letters of comment, which is the highest level of achievement in the peer review program. This review included a review of specific government engagements. We will provide the Town with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the Town. A copy of NH&M's 2021 peer review report and the FICPA / AICPA acceptance letter are included on the following pages.



Report on the Firm's System of Quality Control

December 1, 2021

To the Owners of Nowlen, Holt & Miner, PA
and the FICPA Peer Review Committee

I have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt, & Miner, PA (the firm) in effect for the year ended May 31, 2021. My 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 a system of quality control and complying with it 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

My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review.

Member: AICPA, FICPA
4215 Old Road 37 • Lakeland, Florida 33813
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: david@davidramoscpa.com

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*.

As a part of my peer review, I considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of my procedures.

Opinion

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2021, 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*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

David R. Ramos, CPA

February 17, 2022

Edward Holt
Nowlen, Holt & Miner, P. A.
515 N Flagler Dr Ste 1700
West Palm Beach, FL 33401-4023

Dear Edward Holt:

It is my pleasure to notify you that on February 17, 2022, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 588393



Federal or State Desk Reviews

NH&M is committed to maintaining the highest level of quality control in our accounting and auditing practice. Our firm has never been involved in disciplinary actions with the State of Florida Board of Accountancy or any other professional organizations. NH&M has not received any comments from a Federal or State desk review, nor has NH&M undergone a field audit in the past three years.

Disciplinary Actions

No disciplinary actions have ever been taken nor are pending against the firm or any of its officers, directors, executives, partners, shareholders, employees, members, or agents by any State regulatory bodies or professional organizations. In the event that any disciplinary actions or complaints arise, we agree to notify the Town immediately and submit a written report of all irregularities and illegal actions.

Additional Services

If during the course of the audit, the Town requires advice for items such as taxation services, computer consulting, accounting services or management advisory services, we will be able to assist you. NH&M has provided consulting services to governmental entities, non-profit organizations and small businesses for over 50 years. These services include, but are not limited to the following:

- Taxation
- Organization structure improvement
- Staffing
- Costs and expense control
- Budgets, business plans, and management incentive program development
- Cash management
- Inventory control and management
- Internal controls
- Utility and franchise tax audits
- Arbitration
- Accounting systems and Computer system evaluations

Proof of Insurance

Nowlen, Holt & Miner, P.A. maintains the following insurance policies:

- Workers' Compensation Insurance and Employers' Liability Insurance
- General Liability Insurance
- Professional Liability Insurance

Please see the following pages for copies of the of the declaration page from our current policies. If awarded the contract, Nowlen, Holt & Miner, P.A. agrees to provide a Certificate of Insurance naming the Town of Highland Beach as an additional insured for all liability purposes.



NOWLHOL-01

URIBE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/8/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 0E67768
Insurance Office of America
Abacoa Town Center
1200 University Blvd, Suite 200
Jupiter, FL 33458

CONTACT: Annie Uribe

PHONE (A/C, No, Ext): (561) 296-5966 26059

FAX (A/C, No): (561) 776-0670

E-MAIL: Annie.Uribe@joausa.com

ADDRESS:

INSURED

Nowlen Hoyt & Miner PA
PO Box 347
West Palm Beach, FL 33401

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Main Street America Protection Insurance Company

13026

INSURER B: National Union Fire Insurance Company of Pittsburgh PA

19445

INSURER C: Zenith Insurance Company

13269

INSURER D:

INSURER E:

INSURER F:

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR (T/R)	TYPE OF INSURANCE	ADDL INSR	SUBR VWR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X		BPG1058K	2/20/2022	2/20/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 HIRED NON OWNED \$ 1,000,000 COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						
B	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input checked="" type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$			EBU084786443	2/20/2022	2/20/2023	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	Z127566707	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER-STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Solid Waste Authority of Palm Beach County is named as additional insured with regards to General Liability insurance as per endorsement BP0448 01-06 as required by written contract.

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2016/03)

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/08/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CAMICO Insurance Services 1800 Gateway Drive, Suite 200 San Mateo, CA 94404	CONTACT NAME: James Rauch	
	PHONE (A/C, No, Ext): 800-652-1772 FAX (A/C, No): 800-227-2090	
	E-MAIL ADDRESS: jrauch@camico.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Great Divide Insurance Company	25224
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	


COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR					DAMAGE TO RENTED PREMISES (Ea occurrence) \$
						MED EXP (Any one person) \$
						PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRG-JECT <input type="checkbox"/> LOC					PRODUCTS - COMP/OP AGG \$
	OTHER:					\$
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO					BODILY INJURY (Per person) \$
	<input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
						\$
	UMBRELLA LIAB	<input type="checkbox"/> OCCUR				EACH OCCURRENCE \$
	EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE				AGGREGATE \$
	DED RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A				E.L. EACH ACCIDENT \$
						E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		FL8202380	04/21/2022	04/21/2023	Per Claim: \$5,000,000 Per Aggregate: \$10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Should any of the above described policies be canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

CERTIFICATE HOLDER	CANCELLATION
	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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ACORD 25 (2016/03)

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Similar Engagements with other Government Entities

Governmental Audits Performed by Our Audit Team

Below is a list of NH&M's governmental municipality clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
City of Belle Glade 110 Dr. Martin Luther King Jr., Blvd West Belle Glade, FL 33430	1977-Current	Robert Hendrix Terry Morton	✓	✓	Diana Hughes Finance Director 561-996-0100
City of Greenacres 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	Teri Beiriger Finance Director 561-642-2019
Town of Gulf Stream 100 Sea Rd. Gulf Stream, FL 33483	2000-Current	Edward T. Holt Ronald Bennett			Greg Dunham Town Manager 561-276-5116
Town of Juno Beach 340 Ocean Drive Juno Beach, FL 33408	2019-Current	Edward T. Holt Terry Morton	✓		Matthew Pazanski Finance Director 561-656-0320
Town of Lake Park 535 Park Ave. Lake Park, FL 33403	2007-Current	Edward T. Holt Terry Morton	✓		Jeffrey Duvall Finance Director 561-881-3351
Town of Manalapan 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			Linda Stumpf Town Manager 561-383-2540
Town of Mangonia Park 1755 E. Tiffany Dr. Mangonia Park, FL 33407	2011-Current	Edward T. Holt Terry Morton			Ken Metcalf Town Manager 561-848-1235
Town of Ocean Ridge 6450 N. Ocean Blvd. Ocean Ridge, FL 33435	2006-Current	Edward T. Holt Ronald Bennett			Lynne Ladner Interim Town Manager 561-732-2635
Town of Ocean Breeze 1508 NE Jensen Beach Blvd. Jensen Beach, FL 34957	2020-Current	Edward T. Holt Terry Morton			Pamela Orr Town Clerk 772-334-6826
Town of Palm Beach Shores 247 Edwards Lane Palm Beach Shores, FL 33404	2004-Current	Edward T. Holt Terry Morton			Wendy Wells Town Administrator 561-844-3457
Village of North Palm Beach 501 US Highway 1 North Palm Beach, FL 33408	2005-Current	Edward T. Holt Terry Morton	✓		Samia Janjua Finance Director 561-841-3360

*ACFR – Annual Comprehensive Financial Report



Below is a list of NH&M's Special District clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
Bolles Drainage District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Clewiston Drainage District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Disston Island Conservancy District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
East Beach Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
East Shore Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Everglades Agricultural Area Environmental Protection District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry Morton			Charles F. Schoech Administrator 561-655-0620
Gladeview Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Administrator 561-655-0620
Highland Glades Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Administrator 561-655-0620
Jupiter Inlet District 400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry Morton			Joseph Chaison Executive Director 561-746-2223
Loxahatchee River Environmental Control District 2500 Jupiter Park Dr. Jupiter, FL 33458	2017-Current	Edward T. Holt Terry Morton	✓		Kara Fraraccio Director of Finance 561-401-4095
Marsh Harbour CDD 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			Jeff Walker Finance Director 561-630-4922

*ACFR – Annual Comprehensive Financial Report

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
NPB Heights Water Control District 601 Heritage Dr., #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry Morton			Lynn McCullough Chairman 561-743-7674
Okeechobee Utility Authority 100 SW 5 th Ave. Okeechobee, FL 34974	2004-Current	Edward T. Holt Terry Morton			George Gall Finance Director 863-763-9460
Pahokee Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Pelican Lake Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Pine Tree Water Control District P.O. Box 2811 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Ritta Drainage District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Riverside Park CDD 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			Jeff Walker Finance Director 561-630-4922
Shawano Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Secretary 561-655-0620
Solid Waste Authority of Palm Beach County 7501 N. Jog Rd. West Palm Beach, FL 33412	2015-Current	Edward T. Holt Terry Morton	✓	✓	Paul Dumars Chief Financial Officer 561-640-4000
South Florida Conservancy District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
South Shore Drainage District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
West Palm Beach Downtown Development Authority 300 Clematis Street #200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Vivian Ryland Director of Administration 561-833-8873

*ACFR – Annual Comprehensive Financial Report

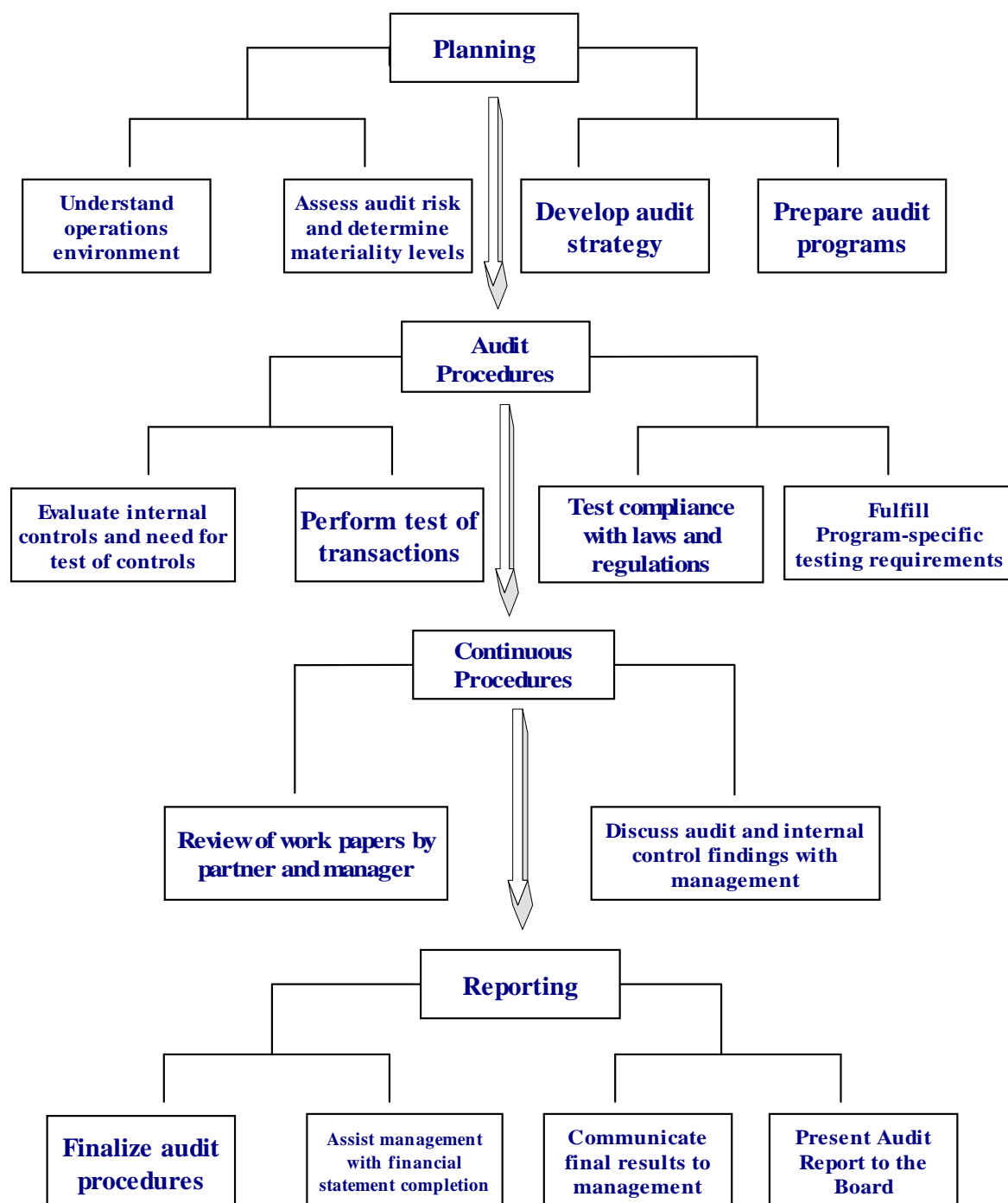
Similar Engagements with Governmental Entities

NH&M has audited, reviewed and compiled the financial statements of numerous governmental entities. Our experience qualifies us to provide the Town with efficient and thorough auditing services. We are proud of our history and our abilities to understand and work within the complex guidelines of Generally Accepted Auditing Standards and *Government Auditing Standards*.

Below are three engagements performed in the last year which are similar to the Town's engagement. A copy of municipal audit reports listed below can be found at https://flauditor.gov/pages/municipalities_efiles.html. The Town may contact any of these entities regarding the audit services we have provided to their respective organizations.

Client	Contact	Address	Length of Service	Engagement Partner
Village of North Palm Beach	Samia Janjua Director of Finance 561-841-3360 sjanjua@village-npb.org	501 US Highway 1 North Palm Beach, FL 33408	2006-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable Assisted with ACFR preparation 				
City of Belle Glade	Diana L. Hughes Finance Director 561-996-0100 diana@belleglade-fl.com	110 Dr. Martin Luther King Jr., Blvd. West Belle Glade, FL 33430	> 20 years	Robert W. Hendrix Terry L. Morton
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable. Performed Federal and State Single Audit Assisted with ACFR preparation 				
Town of Gulf Stream	Greg Dunham Town Manager 561-276-5116 gdunham@gulf-stream.org	100 Sea Road Gulf Stream, FL 33483	2000-Current	Edward T. Holt N. Ronald Bennett
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable Assisted with financial statement preparation 				

Specific Audit Approach



Audit Approach

NH&M understands the scope of work to be performed for the Town of Highland Beach, and commits to meet, if not exceed, the Town's expectations. NH&M will provide an examination of Town's financial statements as described in FS 218.39, and a compliance audit required by Uniform Guidance (if applicable), and Rules of the Auditor General. Following the completion of the audit of each year's financial statements, NH&M will compile the financial statements and footnotes based on information provided by the Town.

Along with information gathered from the Town, we will use our broad experience with other governmental entities to plan an efficient and effective audit strategy. Our audit will be conducted in accordance with Generally Accepted Auditing Standings and *Government Auditing Standards*. We will also consider state statutes and local ordinances applicable to the Town.

The audit engagement will be segmented into the following stages:

- Develop an Audit Plan
- Execute the Audit Plan
- Completion and Reporting

1. Develop an Audit Plan

In order to provide the Town with the most efficient audit services, NH&M will need to develop an in-depth understanding of the Town and its operations. To obtain this understanding, NH&M will discuss operations with Town staff and review budgets, organizational charts, Town manuals and other sources of information. During this time the engagement partner and supervisory team members will meet with Town staff to discuss timing and other expectations the Town has regarding the audit process. During this phase we will perform the following:

- Conduct an entrance conference
- Communicate with the predecessor auditor and review prior year workpapers, financial statements, and management letters
- Document the nature, timing, and extent of procedures to be performed to obtain sufficient and appropriate audit evidence
- Perform risk assessment procedures
- Document the Town's internal control procedures and perform walk-throughs and interviews with Town staff
- Prepare audit programs based on risk assessments
- Perform analytical procedures on account balances
- Request assistance from Town staff in the preparation of certain schedules and have staff pull requested documentation

Risk Assessment

Our audit will be conducted on a risk-based approach. Risk assessment procedures will be performed to provide a basis for the identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Assessed risk considers planning materiality and the identification of significant accounts. Significant accounts are identified based on quantifiable information and the extent to which they are affected by subjective judgments.

Consideration of Fraud

Generally Accepted Auditing Standards establishes standards and provides guidance on the auditor's responsibility to consider the risk of fraud and to design the audit to provide reasonable assurance of detecting fraud that result in the financial statements being materially misstated. The auditor's consideration of fraud is not separate from consideration of risk, but is integrated into the overall risk assessment process. There are two types of misstatements that are relevant to the auditor's consideration of fraud in a financial statement audit:

- Misstatements resulting from fraudulent financial reporting
- Misstatements resulting from misappropriation of assets

When assessing the risk of material misstatement due to fraud, NH&M will consider the type of risk, the significance of the risk, the likelihood of fraud occurring, and the pervasiveness of the risk. The following risk assessment process is used to identify fraud risks:

- Hold a discussion among engagement team members to consider the susceptibility of the Town's financial statements to material misstatements due to fraud
- Make inquiries of management and other Town staff
- Evaluate unusual or unexpected relationships identified by analytical procedures

Assistance to be Provided by Town Staff

In order to perform an effective and efficient audit, we will rely on Town staff to prepare reconciling and back-up schedules, as well as retrieve back-up documents as necessary. Management level employees will also be relied upon to answer various audit questions and explain particular variances as they arise. Staff and management will be allowed necessary time to comply with our audit requests for documents; our staff will always be available to answer any questions Town staff may have on documents or schedules requested.

2. Execute the Audit Plan

After obtaining a thorough understanding of the Town, the audit team will perform the majority of transaction testing and complete audit requirements during the execution of the audit plan. During this segment of the audit we will:

- Obtain third party confirmations
- Test account balances and details
- Perform analytical procedures
- Test transactions and controls
- Test compliance with applicable laws and regulations

Computer Assisted Audit Techniques

Computer Assisted Audit Techniques are used to automate and simplify the data analysis process. NH&M uses IDEA Data Analysis Software which allows us to extract and look at data from different angles to gain greater insight into the Town's operations. The IDEA software can accept electronic records from virtually any bookkeeping/financial accounting system. With the help of IDEA we can quickly select a statistically valid sample of transactions on which to base our audit, evaluate general ledger accounts and journal entries, and even detect fraud. We do this work from our office, saving your staff time and inconvenience.

Communications

Our firm's working relationship with the Town will stress communication and prompt discussion of all important matters as they arise. We will report at least bi-weekly to the Town on the status of any potential audit adjustments, so that the Town may have adequate opportunity to investigate, gather information, and respond as necessary. If necessary, the partner and manager in charge will meet with Town representatives on any material matters that could affect the financial position or results of operations and will attend the audit committee meeting and Commission meetings, on an as needed basis, for discussion of the audit reports as deemed necessary by the Town.

We maintain open communication with clients and respond within 24 hours to requests for assistance with, or information on, accounting and other reporting matters. We encourage clients to call year-round to discuss questions or concerns as they arise, at no additional charge.

3. Completion and Reporting

The final step in the audit process is the completion and reporting segment. During this segment all audit documentation will be reviewed by the partners to ensure that the testing performed supports the conclusions reached. This stage also includes preparing the financial statements in accordance with auditing and firm standards.

The final segment will include, but is not limited to the following:

- Perform final analytical procedures
- Review draft financial statements and prepare draft reports for the Town to review
- Discuss audit findings with management
- Conduct an exit conference with Town management and/or audit committee
- Presents the audit report to Town Commission

Approach to the Management Letter

We are required to comply with certain professional standards regarding reporting on internal control, compliance, illegal acts, and errors and irregularities. In addition, it is our firm's philosophy to assist our clients in improving their accounting policies and procedures. We do not recommend change for the sake of change. Our recommendations will focus on the effectiveness and efficiency of the operations and financial reporting of the Town. We will not suggest any change if it is not practical and cost effective.

Reports

Following the completion of the audit, we will issue the following reports:

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- B. A report on internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- C. Reports on compliance with applicable laws and regulations.
- D. Schedules of federal and state financial assistance and related reports on the administering of federal and state financial assistance programs, if applicable.
- E. A report to management (management letter).
- F. An immediate, written report of all irregularities and illegal acts discovered.

In the required report(s) on internal controls, we will communicate any significant deficiencies found during the audit. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control. Significant deficiencies that are also material weaknesses will be identified as such in the report. The report on compliance will include all material instances of noncompliance.

Analytical Procedures

Analytical procedures are an important part of the audit process and range from simple comparisons to the use of complex models involving many relationships and elements of data.

Understanding financial relationships is essential in planning and evaluating the results of analytical procedures and requires knowledge of the client and the industry in which the client operates. Understanding the purpose of analytical procedures and the limitations of those procedures is also important. Accordingly, the relationships and types of data used, as well as conclusions reached when recorded amounts are compared to expectations, require the auditor's judgment.

We will use analytical procedures to:

- Assist in planning the nature, timing, and extent of other auditing procedures
- Obtain evidential matter about particular assertions related to account balances of classes of transactions
- Review of financial information in the final review stage of the audit

When used as substantive tests, analytical procedures may include, but not be limited to, the following:

- Comparison of prior year and current year balances
- Comparison of actual and budgeted amounts
- Ratio and trend analysis
- Predictive tests based upon relationships between financial and nonfinancial information

Internal Control Procedures

The Town's Commission, management, and other personnel establish the internal control structure of the Town, which is an important source of information about the types and risks of potential material misstatements that could occur in financial statements. We will use this information to design appropriate substantive tests that will provide reasonable assurance of detecting material misstatements.

We usually perform these procedures only to gain a general understanding of the overall internal control structure and the way the Town operates. Under most circumstances, we believe formal documentation of control activities, including tests of controls, is not the most efficient method of achieving audit objectives in most entities your size. We will use all the internal control information we gather as a supplement to our industry and audit knowledge to ensure the development of the most efficient audit possible for the Town.

In evaluating the control environment of the Town we will consider items such as the following:

- Frequency of Commission meetings
- Qualifications and involvement of Commission members
- Other external factors

Control activities are policies and procedures that help ensure that management's directives are carried out and the Town's objectives are met. The types of items we will consider in understanding your control activities are:

- Policies for comparing actual results to budgeted amounts
- Billing and collection procedures
- Purchasing procedures, such as the use of competitive bidding
- Payment procedures

Availability of Automated Audit Software

Our office uses computers extensively to perform audit steps that a computer can accomplish faster and more efficiently than manual calculations. The following will be performed on computers:

- **Development of trial balances and lead schedules** – We will download your trial balance to our firm's specialized audit software. As we make adjusting journal entries, they will be electronically posted, and an updated trial balance will be available immediately.
- **Analytical Review** – After being downloaded and updated, the trial balance will be available for analytical review. The information can also be imported into Excel spreadsheets for additional calculations and analysis.
- **Efficient paperless environment** – Our firm utilizes AdvanceFlow software, which allows us to conduct paperless engagements. Paperless audits facilitate our firm with the following advantages:
 - Simultaneous access to workpapers by multiple users
 - Enhanced collaboration among audit team members for sharing and reviewing workpapers
 - Linking CSA, Excel, and Word documents/files to generate reports
 - Faster turnaround time for financial statements and the auditor's report
- **Electronic Reports** – We provide our clients with original PDF copies of the auditor's report rather than a scanned version of the report.
- **Citrix® ShareFile®** – NH&M uses ShareFile, a web-based software that helps us exchange files, regardless of size, easily, securely and professionally with our clients.



REQUIRED FORMS

PROPOSAL FORM

In completing the information questions below, if additional space is needed, attachments to this form are acceptable.

_____Individual X Corporation _____Partnership _____Other (Specify)

Name of Organization or Individual Nowlen, Holt & Miner, P.A.

Address 515 N. Flagler Drive, Suite 1700 City West Palm Beach State Florida

Zip Code 33401

Telephone Number (561) 659-3060 Tax ID# 59-2749772

Proposer's Representative Edward T. Holt

Title President

Proposed total Audit Fee

	Year 2022	\$ <u>32,000</u>
	Year 2023	\$ <u>33,000</u>
	Year 2024	\$ <u>34,000</u>
	TOTAL	\$ <u>99,000</u>
If renewed	Year 2025	\$ <u>35,000</u>
	Year 2026	\$ <u>35,000</u>

If a Federal or State Single audit is required the fee will not be more than \$5,000, per major program.

The Price Proposal assumes that no significant audit adjustments will be necessary and no significant deficiencies in internal control or significant non-compliance will be noted. Invoices for audit services will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm's policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full.

PRICES SET FORTH ABOVE ARE FIRM PROPOSALS AND ARE NOT SUBJECT TO PRICE ADJUSTMENTS UNLESS THE AGREEMENT IS AMENDED.

ATTEST:

Mark J. Bymaster

Mark J. Bymaster

Signature

Audit Manager

Title

September 22, 2022

Date

PROPOSER:

Edward T. Holt

Edward T. Holt

Signature

President

Title

September 22, 2022

Date

PROPOSER ACKNOWLEDGEMENT

Submit RFP's to: Clerk's Office
3614 South Ocean Blvd.
Highland Beach, FL 33487
Telephone: 561-278-4548

RFP Title: **"ANNUAL AUDIT SERVICES"**

RFP Number: **22-004**

RFP Due: **September 27, 2022, NO LATER THAN 2:00 P.M. (LOCAL TIME)**

Proposals will be publicly opened and recorded for acknowledgement of receipt, unless specified otherwise, on the date and time indicated above and may not be withdrawn within ninety (90) days after such date and time.

All awards made as a result of this RFP shall conform to applicable sections of the charter and codes of the Town.

Name of Proposer: Nowlen, Holt & Miner, P.A.

Federal I.D. Number: 59-2749772

A Corporation of the State of Florida

Telephone No.: (561) 659-3060

Mailing Address: 515 N. Flagler Drive, Suite 1700

City / State / Zip: West Palm Beach, FL 33460

Email Address: ETH@nhmcpa.com

Edward T. Hart

Authorized Signature

CONFIRMATION OF DRUG-FREE WORKPLACE

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the Town of Highland Beach or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

- 1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- 2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- 3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
- 4) In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- 5) Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by, any employee who is so convicted.
- 6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Edward T. Haet

Authorized Signature

PALM BEACH COUNTY INSPECTOR GENERAL

ACKNOWLEDGMENT

The Contractor is aware that the Inspector General of Palm Beach County has the authority to investigate and audit matters relating to the negotiation and performance of this contract, and in furtherance thereof may demand and obtain records and testimony from the Contractor and its subcontractors and lower tier subcontractors.

The contractor understands and agrees that in addition to all other remedies and consequences provided by law, the failure of the Contractor or its subcontractors or lower tier subcontractors to fully cooperate with the Inspector General when requested may be deemed by the municipality to be a material breach of this contract justifying its termination.

Nowlen, Holt & Miner, P.A.
CONTRACTOR NAME

By: Edward T. Hact

Title: President

Date: 09/27/2022

CERTIFICATION PURSUANT TO FLORIDA
STATUTE § 287.135

I, Edward T. Holt, President, on behalf of Nowlen, Holt & Miner, P.A. certify
Print Name and Title Company Name

That Nowlen, Holt & Miner, P.A. does not:
Company Name

1. Participate in a boycott of Israel; and
2. Is not on the Scrutinized Companies that Boycott Israel List; and
3. Is not on the Scrutinized Companies with Activities in Sudan List; and
4. Is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; and
5. Has not engaged in business operations in Syria.

Submitting a false certification shall be deemed a material breach of contract. The Town shall provide notice, in writing, to the Contractor of the Town's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Contractor does not demonstrate that the Town's determination of false, certification was made in error then the Town shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute § 287.135.

Section 287.135, Florida Statutes, prohibits the Town from: 1) Contracting with companies for goods or services in any amount if at the time of bidding on, submitting a proposal for, or entering into or renewing a contract if the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, F.S. or is engaged in a boycott of Israel; and

2) Contracting with companies, for goods or services over \$1,000,000.00 that are on either the Scrutinized Companies with activities in the Iran Petroleum Energy Sector list, created pursuant to s. 215.473, or are engaged in business operations in Syria.

As the person authorized to sign on behalf of the Contractor, I hereby certify that the company identified above in the section entitled "Contractor Name" does not participate in any boycott of Israel, is not listed on the Scrutinized Companies that Boycott Israel List, is not listed on either the Scrutinized Companies with activities in the Iran Petroleum Energy Sector List and is not engaged in business operations in Syria. I understand that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject the company to civil penalties, attorney's fees, and/or costs. I further understand that any contract with the Town for goods or services may be terminated at the option of the Town if the company is found to have submitted a false certification or has been placed on the Scrutinized Companies with Activities in Sudan list or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

Nowlen, Holt & Miner, P.A.
COMPANY NAME

Edward T. Holt
SIGNATURE

Edward T. Holt
PRINT NAME

President
TITLE

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA
STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY
PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the Town of Highland Beach (the "Town") by:

Edward T. Holt, President
(Print individual's name and title)

For: Nowlen, Holt & Miner, P.A.
(Print name of entity submitting sworn statement)

Whose business address is:

515 N. Flagler Drive, Suite 1700, West Palm Beach, FL 33401

And (if applicable) its Federal Employer Identification Number (FEIN) is: 59-2749772

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:

_____)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), FLORIDA STATUTES, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), FLORIDA STATUTES, means a finding of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), FLORIDA STATUTES, means:

- a. A predecessor or successor of a person convicted of a public entity crime; or
- b. an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one (1) person controls another person.

A person who knowingly enters a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), FLORIDA STATUTES, means any natural person or entity organized under the laws of any state of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or

services let by a public entity or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement (indicate which statement applies).

 X Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting this sworn statement, or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted Bidder list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICE FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Date: 09/27/2022

Edward T. Haef

Signature

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 27th day of September, 2022, by,
as President (title) of Nowlen, Holt & Miner, P.A. (name of company), on behalf
of the Corporation (type of entity).

X who is personally known to me,

 who produced as identification, who did take an oath, and who
acknowledged before me that he executed the same freely and voluntarily for the purposes therein
expressed.

(Notary Seal)



Geraldine Sibel
Signature

GERALDINE SIBEL
Print Name

NOTARY PUBLIC – STATE OF FL

My Commission Expires: 04-30-2024

Commission No.: GG 943259

ADDENDA ACKNOWLEDGEMENT

TOWN OF HIGHLAND BEACH, FLORIDA

RFP TITLE: "ANNUAL AUDIT SERVICES"

RFP NO.: 22-004

DATE SUBMITTED: 09/27/2022

We propose and agree, if this submittal is accepted, to contract with the Town of Highland Beach, in the Contract Form, to furnish all material, means of transportation, coordination, labor and services necessary to complete/provide the work specified by the Contract documents.

Having studied the documents prepared by: The Town of Highland Beach

We propose to perform the work of this Project according to the Contract Documents and the following addenda which we have received:

ADDENDUM	DATE	ADDENDUM	DATE
<u>1</u>	<u>08/30/2022</u>	<u> </u>	<u> </u>
<u>2</u>	<u>08/30/2022</u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>

 NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS RFP

Signature: Edward T. Haet



APPENDIX A

PROFESSIONAL RESOURCES/U.S. CITIES

CPAmerica International, Inc.

As described in the proposal, CPAmerica International is an association of accounting firms with offices and professionals in more than 370 cities world-wide. CPAmerica International, in partnership with Horwath International, provides our firm with access to limitless world-wide accounting and consulting services and expertise. The following pamphlets depict in further detail CPAmerica's mission, services, activities and locations.

The CPAmerica International *Advantage*

The best of both worlds for clients

- **Personalized service of a local firm**
- **Knowledge and resources of a global association**

The power and resources of a strong national association are not just the domain of multinational corporations.

There is another choice ... a very attractive choice.

CPAmerica International is one of the world's largest associations of independent CPA firms. It might surprise you to know that through our firm's affiliation with CPAmerica, we are able to offer you comparable services to anything a national firm can offer ... and often more.

The firms of CPAmerica are ethics-driven, local firms that have significant presence in their communities. They're on a first-name basis with their clients. They pride themselves on providing honesty, hard work and solutions that make sense.

The clients of CPAmerica firms receive the best of both worlds – the regional knowledge and sincere concern of a local firm coupled with the vast resources and experience of a progressive worldwide association. For you, this means we will meet all of your unique financial management challenges – no matter how large or small.

As a member of one of the largest associations of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,600 CPAs at more than 80 large, independent firms across America.

In addition, we have the ability to communicate with more than 28,000 CPAs and consultants around the world through CPAmerica's strategic alliance with Crowe Horwath International.

These affiliations enable us to bring powerful solutions to meet all of your needs, without costly overhead and bureaucracy. We pass that savings on to you.



Our firm and CPAmerica ... working together for you

Whether you're looking for business and financial advice, estate planning, management consulting or a host of other accounting and financial services, the strength of CPAmerica is working for you. Many CPAmerica advisers are among the top in their fields in the nation.

- Tax consultation on state, national and international issues
- Access to business and management consultation on a worldwide scale
- Knowledge of the unique requirements of tax-exempt organizations
- Advice on new and pending tax legislation
- Availability of business valuation experts with knowledge of your industry
- Access to professionals with solid expertise in mergers and acquisitions
- Advice from professionals with industry-specific knowledge in a broad range of fields
- Consultation on strategic planning for your business
- Assistance with establishing internal controls for your company
- Assurance and accounting services
- Individual services



We have all you really want from your CPA firm

When it comes right down to it, what do you really want from your accounting firm?
If you're like most businesses, there are four essential elements:

- A high level of personal attention
- Professional knowledge pertinent to your business
- Solutions that work and meet your needs
- Reasonable fees

A local firm – one with strong ties in your community – that also has national and international connections is by far the most capable of delivering those four necessities.

Our local firm is in the position to provide you with everything you really want from your CPA:

- We listen to you.
- We get to know you and your organization.
- We offer you insights and creative recommendations.
- We take immediate action to meet your needs.
- We make the extra effort for you.
- We understand your industry.
- We connect you with national and international expertise from our association.
- We always follow through for you.
- We have experienced professionals who will be there for you over the long term.
- We work as a team for you.
- We have reasonable fees – we give you excellent value.



Put the talents of thousands to work for you

The client base of CPAMerica firms is diverse. Association members across the country have a proven track record in assisting thousands of clients to solve their most complex financial management issues.

CPAMerica firms are poised to respond to the rapid changes in your competitive marketplace. CPAMerica members nationwide work on call as a team to ensure you receive the very best of our association's resources and expertise.



➤ Real estate	8,100 clients	➤ Wholesale distributors	1,500 clients
➤ Nonprofit organizations	5,400 clients	➤ Government agencies	800 clients
➤ Healthcare	5,200 clients	➤ Securities dealers/investment companies	550 clients
➤ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	➤ Automobile dealerships	400 clients
➤ Construction contractors	4,300 clients	➤ Utilities (including telephone companies)	350 clients
➤ Retail trades	4,000 clients	➤ Franchisers	200 clients
➤ Agriculture, livestock, forestry	2,900 clients	➤ Lending institutions	100 clients
➤ Manufacturers	2,400 clients		

Wouldn't you like to have these resources and this specialized knowledge working for you?

Exceeding client expectations ... locally, nationally, internationally

CPAMerica International™ • 104 N. Main St., 5th FL • Gainesville, FL 32601 • (352) 727-4070 • Fax: (352) 727-4031 • E-mail: info@cpamerica.org • www.cpamerica.org

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CPAMERICA
INTERNATIONAL
Crowe Horwath International

Accounting Organizations U.S. and World Ranking

CPAmerica International/Crowe Horwath International

U.S. Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 2,900.0	446	5,383	63
6	RSM & McGladrey Alliance	N/A	\$ 2,688.6	1,683	14,302	274
7	LEA Global	A	\$ 2,066.2	1,343	10,390	210
8	Praxity	A	\$ 2,064.6	1,182	10,219	127
9	CPAmerica/Crowe Horwath Intl.	N/A	\$ 1,600.0	1,275	8,269	191
10	Grant Thornton International	N	\$ 1,480.6	565	7,497	58
11	Nexia International	N	\$ 1,467.6	918	7,633	99
12	Allinial Global	A	\$ 1,460.0	1,588	9,167	227
13	Baker Tilly International	N	\$ 1,318.9	892	6,641	106
14	Moore Stephens International	N/A	\$ 1,131.3	822	5,412	106
15	PrimeGlobal	A	\$ 908.1	567	4,847	132

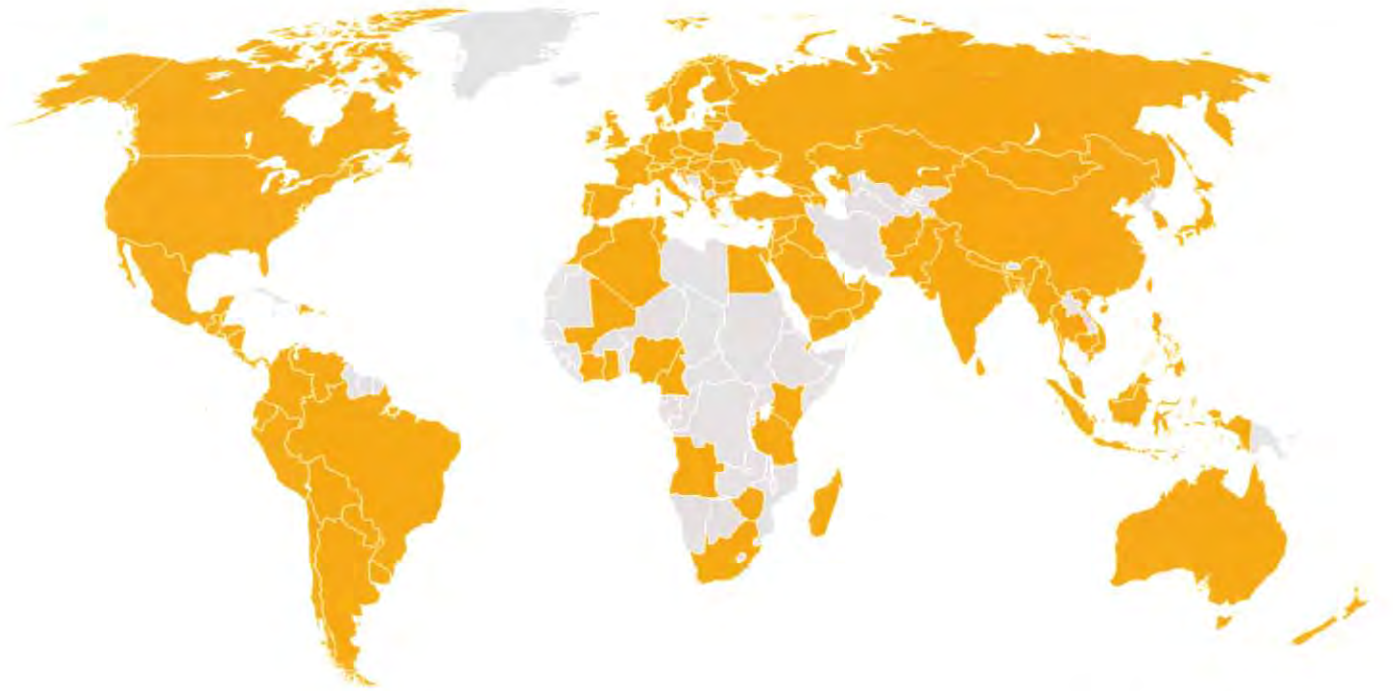
World Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 7,303.9	5,413	64,303	1,408
6	RSM International	N/A	\$ 4,641.4	3,384	38,353	763
7	Grant Thornton International	N	\$ 4,632.8	3,087	42,204	733
8	Praxity	A	\$ 4,487.1	3,291	39,064	633
9	Baker Tilly International	N	\$ 3,807.0	2,729	27,986	745
10	CPAmerica/Crowe Horwath Intl.	N/A	\$ 3,506.7	3,699	33,207	752
11	Nexia International	N	\$ 3,082.7	2,587	24,781	565
12	LEA Global	A	\$ 3,022.9	2,270	23,014	618
13	Moore Stephens International	N/A	\$ 2,659.9	2,727	27,613	657
14	GGI	A	\$ 2,311.0	1,916	17,422	701
15	Kreston International	N	\$ 2,045.2	1,667	21,715	663

Based on 2015 figures from *International Accounting Bulletin*

On The Map

CPAmerica International/Crowe Horwath International



Through its membership in Crowe Horwath International, CPAmerica is affiliated with more than 200 independent accounting and advisory services firms in more than 130 countries around the world.

Afghanistan	China	Ireland	Mongolia	Slovenia
Albania	Colombia	Israel	Morocco	South Africa
Algeria	Costa Rica	Italy	Myanmar	Spain
Andorra	Croatia	Ivory Coast	Nepal	Sri Lanka
Angola	Cyprus	Japan	Netherlands	South Korea
Argentina	Czech Republic	Jersey	New Zealand	Sweden
Armenia	Denmark	Jordan	Nicaragua	Switzerland
Australia	Dominican Republic	Kazakhstan	Nigeria	Syria
Austria	Ecuador	Kenya	Norway	Taiwan ROC
Azerbaijan	Egypt	Kuwait	Oman	Tajikistan
Bahamas	El Salvador	Latvia	Pakistan	Tanzania
Bahrain	Estonia	Lebanon	Palestine	Thailand
Bangladesh	Ethiopia	Libya	Panama	Tunisia
Barbados	Finland	Liechtenstein	Paraguay	Turkey
Belarus	France	Lithuania	Peru	Ukraine
Belgium	French Polynesia	Luxembourg	Philippines	United Arab Emirates
Belize	Georgia	Macau	Poland	United Kingdom
Bolivia	Germany	Madagascar	Portugal	Uruguay
Brazil	Greece	Malaysia	Puerto Rico	Uzbekistan
Brunei Darussalam	Guatemala	Maldives	Qatar	Venezuela
Bulgaria	Honduras	Mali	Romania	Vietnam
Cameroon	Hong Kong	Malta	Russia	Yemen
Cambodia	Hungary	Mauritania	Saudi Arabia	Zimbabwe
Canada	India	Mauritius	Serbia	
Caymen Islands	Indonesia	Mexico	Singapore	
Chile	Iraq	Moldova	Slovakia	