

We're of Service to Those Serving Others.

PROPOSAL TO PROVIDE AUDITING SERVICES TO THE TOWN OF HOWEY-IN-THE-HILLS



121 Executive Circle Daytona Beach, FL 32114 386.257.4100 www.jmco.com

Proposal to Provide Auditing Services to

The Town of Howey-in-the-Hills

For the fiscal years ending September 30, 2025, 2026, and 2027, with two optional three-year extensions

RFP #2025-001

Legal Name

James Moore & Co., P.L.

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

Phone: 386.257.4100 Fax: 386.252.0209

www.jmco.com

Contacts

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Engagement Lead Partner

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Engagement Director

Brendan.McKitrick@jmco.com

June 16, 2025

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AT YOUR SERVICE. ALWAYS.

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2. Transmittal Letter

June 16, 2025

Town of Howey-in-the-Hills 101 North Palm Avenue Howey-in-the-Hills, FL 34737



To Members of the Selection Committee:

We are pleased to present our proposal to provide auditing services for the Town of Howey-in-the-Hills (Town) for the fiscal years ending September 30, 2025-2027, with two optional three-year extensions.

This proposal presents what makes James Moore the best firm to perform your audit-highlighted by:

- » Proven track record of auditing smaller governments as part of our current client base of nearly 50 municipalities.
- » Familiarity with Lake County nuances through our work with the neighboring Town of Astatula.

Why Choose James Moore?

Unmatched Expertise in Government Auditing

At James Moore, we take pride in our extensive experience auditing government entities, particularly Florida municipalities. With a track record of **serving over 100 local governments across the state**, we have developed deep expertise in the unique financial and regulatory challenges they face.

To ensure the highest level of service, we have built a **dedicated Government Services Team**, composed of professionals who specialize in government audits with a combined XX years of experience. Their expertise is shaped by years of hands-on experience working with local governments and by our active participation in key industry associations.

Beyond experience, our team undergoes continuous formal training tailored to governmental accounting and auditing standards. This ongoing education ensures we remain at the forefront of regulatory changes, allowing us to deliver audits that meet the highest compliance standards while providing valuable insights to our clients.

Technical Excellence You Can Trust

Government financial reporting requires strict compliance with Governmental Accounting Standards Board (GASB) guidelines, single audit requirements, and other regulations. Proper adherence to these standards is critical in maintaining public trust and demonstrating financial accountability.

Our engagement team is highly proficient in federal and state single audit requirements and stays ahead of evolving GASB pronouncements. We work closely with our clients to interpret and implement new standards, ensuring seamless compliance. More than just auditors, we serve as trusted advisors, helping counties navigate financial complexities with confidence.

A Smooth Transition with a Fresh Perspective

With **60+** years of experience handling audit transitions for government entities, we understand that every town operates differently. Our proven transition approach minimizes disruption to your operations while offering a fresh perspective on your financial processes.

We take the time to understand your specific needs, challenges, and goals. By integrating this knowledge into our audit process, we create a framework that aligns with your financial systems and ensures a smooth transition. Our goal is to deliver not just an audit, but strategic insights that help your county operate more effectively.

2. Transmittal Letter

Mandatory Requirements

James Moore meets or exceeds all mandatory requirements.

Mandatory Requirement	Page(s)
a. Proposers must certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.	3, 8, 14-15
b. Proposers must have at least five (5) years' experience in satisfactorily providing the proposed services to a municipality or other public entity.	4
c. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.	23-25
d. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.	5
e. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.	22-30
f. The Proposer is independent of the Town of Howey-in-the-Hills, as defined by generally accepted auditing standards and Government Auditing Standards.	11
g. The Proposer must submit a copy of the most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.	19-20
h. The manager and senior auditor must have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.	23-30
i. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.	16, 23-30
j. To ensure adequate testing over the Organization's IT environment, the Proposer must have a Certified Information Systems Auditor (CISA) as part of the audit team.	31

I certify James Moore is qualified and licensed to provide auditing services and practice in the State of Florida.

At James Moore, we are committed to delivering exceptional audit services that contribute to the success of the clients we serve. We look forward to the opportunity to bring our expertise to you and exceeding your expectations.

Sincerely,

James Moore & Co., P.L.

Zach Chalifour, CPA

Partner

As a partner with the firm, I am authorized to bind James Moore to this proposal and any resulting contract.

3. Description and History of the Firm

About James Moore

Every day you go above and beyond.

So do we.

We Are Moore

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

Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.



OFFICES

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

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



JAMES MOORE & CO.

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



OUR PEOPLE

- » Professional, highly skilled, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce



SERVICES

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

3. Description and History of the Firm

Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:

- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities

» Various local chapters of the Florida League of Cities and the FGFOA





Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.

- » Named by Forbes Magazine as one of America's Top Recommended Tax & Accounting Firms since 2020.
- » Accounting Today named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- » Recognized as a Best Firm for Women and a Best Firm for Equity Leadership by the Accounting MOVE Project.
- » Florida Trend has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- » INSIDE Public Accounting recognized James Moore as a Best of the Best Firm, a Top 200 Firm since 2010 (14 years running!), and a Fastest Growing Firm multiple times since 2019.















3. Description and History of the Firm

AGN International

The Attention of a Regional Team The Gravitas of an International Firm

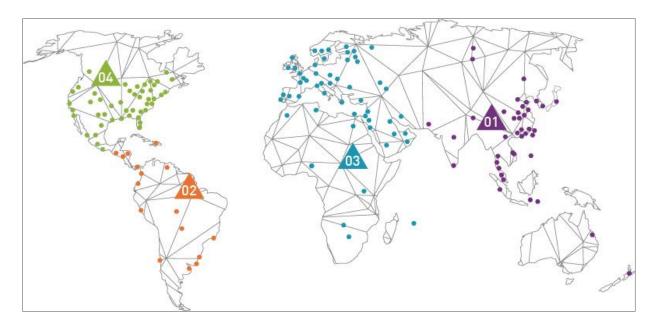
With James Moore + AGN International you get personal service with big firm backup.

What is AGN International - and what does it mean for you?

James Moore is a member of AGN International, a worldwide association of separate and independent advisory businesses sharing a dedication to exemplary client service. Members deliver assurance, accounting, tax, and consulting services to individuals and organizations across the globe.

AGN International has approximately 200 member firms in over 80 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.

Thanks to this association, clients of AGN members (this means you!) have direct access to practical business advice within a structure of trusted relationships. The result is a high standard of service at an affordable rate – an antidote to the complexity and higher cost of large global service providers.



3. Description and History of the Firm

James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.



Communication - We return emails and voicemails within 24 hours. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.



Planning - Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.



Implementation - Lean Six Sigma is a core component of how we work. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.



Technology - James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Axcess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.



Security - To defend against data breaches and cyber attacks, data security and protection are a top priority. We work with Microsoft to ensure our IT team carries the highest levels of certification available. It's our way of making sure we have the most up-to-date knowledge of Microsoft products and systems.

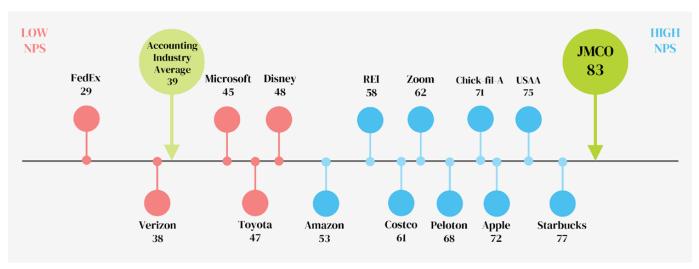


Continuous Feedback - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

Technical Expertise and Personal Service - The Best of Both Worlds

We're much more than just a compliance shop; we're focused on the entire picture of your operations - addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge, and world-class expertise with the accessibility you'd expect from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it... a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues. This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks

3. Description and History of the Firm

License to Practice in Florida

James Moore operates as a Florida Professional Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

James Moore has provided continuous auditing services for governmental organizations for over 60 years.





Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

JAMES MOORE & CO., P.L.

5931 NW 1ST PLACE GAINESVILLE FL 32607-2063

LICENSE NUMBER: AD0015868

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/18/2023

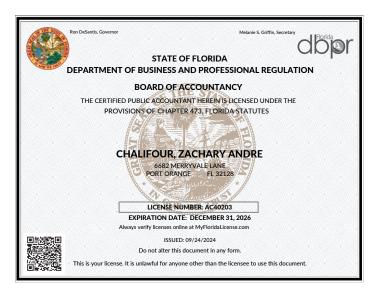
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This is your license. It is unlawful for anyone other than the licensee to use this document.



3. Description and History of the Firm

License to Practice in Florida





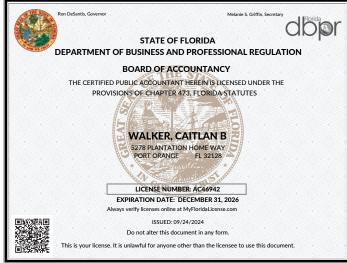


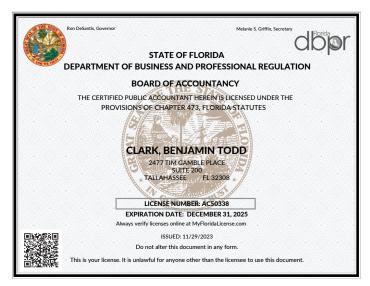


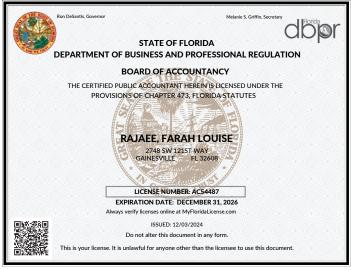
3. Description and History of the Firm

License to Practice in Florida











3. Description and History of the Firm Independence

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida, and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the Town of Howey-in-the-Hills, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.



4. Location of Offices and Staffing



Our firm governs and functions by industry and service line teams, with office locations only serving as a physical place for work to be accomplished rather than a basis for forming engagement teams.

Your engagement will be staffed by eight full-time professionals from our government services team, with our Daytona Beach office serving as the base office for the engagement staffing and issuance of our audit reports.

The use of technology improves our processes, sparking efficiency and collaboration... and providing the best outcome for you!

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	59	15	3	30	2	9
Accounting Staff	89	22	7	35	8	17
Accounting & Controllership Staff	51	4	-	28	1	18
Technology Services Staff	27	3	1	20	2	1
Administrative Staff	53	9	5	26	5	8
Total	299	58	17	150	19	55
Government Audit Staff	66	13	4	33	4	12
CPAs	71	20	1	34	1	15

1. Relevant Government Auditing Experience



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of providing auditing services to over 100 local governments and related organizations in Florida, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation

» Accounting Consulting Solutions

- » Revenue Enhancement Audits
- » Needs Assessments Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, Zach Chalifour and James Halleran, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

1. Relevant Government Auditing Experience

Below and on the following page we provide a comprehensive list of our current governmental clients.

Client	Fin. Audit	Sngl. Audit	ACFR	Utili- ty
MUNICIPALITIES				
Astatula: Patricia Sykes-Amos, CPA, Contract Accountant 352.383.6300 psamos@gkrb.com	•			
Belleair: Nanette Freeman, Interim HR and Finance Director 727.588.3769 nfreeman@townofbelleair.net	•			•
Bristol: Robin Hatcher, City Clerk 850.643.2261 rmh.cityofbristol@fairpoint.net	•			•
Bunnell: Kristi Moss, Finance Director 386.437.7500 kmoss@bunnellcity.us	•	•		•
Cape Canaveral: John DeLeo, Admin. & Fin. Svcs. Dir. 321.868.1220 J.Deleo@cityofcapecanaveral.org	•	•	*	•
Carrabelle: Courtney Dempsey, City Administrator 904.697.3618 citycbel@gtcom.net	•	•		•
Chattahoochee: Miranda Wilson, City Clerk 850.663.4046	•			•
Chiefland: Laura Cain, City Manager/Clerk 352.493.6711 laura@chieflandfla.com	•			•
Crescent City: Charles Rudd, City Manager 386.698.2525 citymanager@crescentcity-fl.com	•			•
Cross City: John Driggers, City Manager 352.498.3079 citymanager@townofcrosscity.com	•			•
Daytona Beach Shores: Kurt Swartzlander, City Mgr. 386.763.5329 kswartzlander@cityofdbs.org	•	•	*	•
DeBary: Liz Bauer, Finance Director 386.601.0227 Ibauer@debary.org	•	•	•	
DeLand: Dan Stauffer, Finance Director 386.626.7077 staufferd@deland.org	•	•	•	•
Edgewater: Bridgette Vaissiere, Finance Director 386.424.2400 bvaissiere@cityofedgewater.org	•	•	•	•
Flagler Beach: Hollie Harlan, Finance Director 386.517.2000 Hharlan@CityofFlaglerBeach.com	•	•		•
Greenville: Kim Reams, Town Clerk 850.948.2251 kreams@mygreenvillefl.com	•	•		•
Hampton: Mary Lou Hildreth, City Clerk 352.235.0519 coh1@outlook.com	•			•
High Springs: Ashley Stathatos, City Manager 386.454.1416 astathatos@highsprings.us	•	•		•
Holly Hill: Joe Forte, City Manager 386.248.9425 jforte@hollyhill.org	•	•	•	•
Indian Shores: Amy Lockhart, CPA, Director of Finance 727.595.4020 alockhart@myindianshores.com	•			
Interlachen: Joni Payne, Town Clerk 386.684.3811 jpayne@interlachen-fl.gov	•	•		•
Lake City: Angela Moore, Finance Director 386.719.5844 TaylorA@lcfla.com	•	•		•
Lynn Haven: Vickie Gainer, City Manager 850.248.0612 vgainer@cityoflynnhaven.com	•	•		•
Madeira Beach: Andrew Laflin, Director of Finance 727.391.9951 x 230 alaflin@madeirabeachfl.gov	•		•	
Malabar: Lisa Morrell, Town Manager 321.727.7764 LMorrell@townofmalabar.org	•			
Melbourne Beach: Elizabeth Marasco, Town Mgr. 321.724.5860 townmanager@melbournebeachfl.org	•			
Mexico Beach: Chris Hubbard, City Administrator 850.648.5700 x 3 c.hubbard@mexicobeachgov.com	•	•		•
Monticello: Seth Lawless, City Manager 850.342-0293 seth.lawless@mymonticello.net	•	•		•
Ormond Beach: Kelly McGuire, Finance Director 386.676.3212 kelly.mcguire@ormondbeach.org	•	•	•	•
Palm Coast: Helena Alves, Finance Director 386.986.4745 HAlves@palmcoastgov.com	•	•	•	•
Pomona Park: Andrea Almeida, Town Clerk 386.649.4902 townclerk@pomonapark.com	•			
Port Orange: John McKinney, Finance Director 386.506.5700 jmckinney@port-orange.org	•	•	•	•
Sopchoppy: Ashley Schilling, City Clerk 850.962.4611 ashley.schilling@sopchoppy.org	•	•		
South Daytona: Jason Oliva, Finance Director 386.322.3065 joliva@southdaytona.org	•	•	•	•
St. Augustine Beach: Patty Douylliez, Finance Director 904.471.2122 x 103 pdouylliez@cityofsab.org	•	•		
St. Marks: Zoe Mansfield, City Manager 850.925.6224 cityofst.marks@comast.net	•	•		•
St. Pete Beach: Sheila Dalton, Assistant Finance Director 727.363.9252 sdalton@stpetebeach.org	•	•	•	•
Titusville: Teri Butler, Finance Director 321.567.3712 teri.butler@titusville.com	•	•	•	•
Welaka: Meghan Allmon, Town Clerk 386.467.9800 townclerk@welaka-fl.gov	•			•
Yankeetown: William Ary, Town Manager 352.447.2511 admin@yankeetownfl.org	•			•

1. Relevant Government Auditing Experience

Client	Fin. Audit	Sngl. Audit	ACFR	Utili- ty
Outsourced CFO Services				
Jennings: Jennifer Hightower, City Manager 386.938.4131 jhightower@jennings-fl.com				
Lake Helen: Jim Gleason, City Administrator 386.228.2308 jgleason@lakehelen.org				
COUNTIES				
Baker: Stacie Harvey, Clerk of Court and Comptroller 904.259.3613 stacie.harvey@bakercountyfl.org	•	•		
Bradford: Dana Lafollette, Finance Director 904.966.6280 dana_lafollette@bradfordcountyfl.gov	•	•		
Clay: Tara S. Green, Clerk of Court and Comptroller 904.284.6302 greent@clayclerk.com	•	•	•	
Gilchrist: Todd Newton, Clerk of Court 352.463.3170 tnewton@gilchrist.fl.us	•	•		
Glades: Tami Simmons, Clerk of Court and Comptroller 863.946.6002 tsimmons@gladesclerk.com	•	•		
Levy: Matt Brooks, Clerk of Court and Comptroller 352.486.5166 levyclerk@levyclerk.com	•	•		•
Liberty: Jace Ford, Clerk of Court and Comptroller 850.643.2215 jford@libertyclerk.com	•	•		
Putnam: Matt Reynolds, Clerk of Court and Comptroller 386.326.7601 matt.reynolds@putnam-fl.gov	•	•		•
St. Lucie: Michelle Miller, Clerk of Court and Comptroller 772.462.1723 millerm@stlucieclerk.gov	•	•	•	•
Union: Kellie Rhoades, Clerk of Court 386.496.0027 rhoadesk@unionclerk.com	•	•	•	
Volusia: Laura Roth, Clerk of Court 386.736.5915 Iroth@volusia.org	•	•	•	•
Wakulla: Greg James, Clerk of Court 850.926.0905 gjames@wakullaclerk.com	•	•		•
SPECIAL DISTRICTS				
Alligator Point Water Resources District: Tom Vander Plaats 850.349.2274	•			•
Big Bend Water Authority: Mark Reblin 352.498.3576 mreblin@msn.com	•			•
Capital Region Transportation Planning Agency: Greg Slay 850.891.8630 greg.slay@crtpa.org	•	•		
Cedar Key Water and Sewer: James McCain 352.543.5285 James@ckwater.org	•			
Clay County Dev. Auth.: Josh Cockrell 904.264.7373 joshcockrell@claydevelopmentauthority.com	•			
Clay County Utility Authority: Karen Osborne 904.213.2404 kosborne@clayutility.org	•	•		•
Cypress Head Golf Club.: Susanne Snider 386.756.5451 ssnider@kempersports.com	•	•		•
Daytona Beach Racing & Rec. Fac. Dis.: Barbara Kelly 386.255.7355 info@daytonaracingdistrict.com	•			
Florida Governmental Utility Authority: Shannon M. Lewis 407.629.6900 shannon.lewis@fgua.com	•	•	•	•
Florida PACE Funding Agency, Inc.: Wendi Leach 850.400.7223 wendi@floridapace.gov	•			
Halifax Area Advertising Authority: Chuck Grimes 386.255.0415 x 123 cgrimes@daytonabeach.com	•			
New River Solid Waste Association: Melissa Waters 386.431.1000 mwaters@nrswa.org	•			
Northeast Florida Regional Council: Donna Starling 904.279.0880 x 109 dstarling@nefrc.org	•	•		
Northwest FI Water Mgt Dis: Amanda Bedenbaugh 850.539.2596 amanda.bedenbaugh@nwfwater.com	•	•		
Southeast Volusia Area Advertising Auth.: Debbie Meihls 386.428.1600 debbie@visitnsbfla.com	•			
Southeast Volusia Hospital District: Jeff Davidson 386.423.0001 jeff.davidson@sevhd.com	•			
Southwest Florida Water Mgt. Dis.: Melisa Lowe 352.796.7211 melisa.lowe@watermatters.org	•	•	•	•
South Walton Cty. Mosquito Con. Dis.: Cammie Henderson 850.267.2112 administration@swcmcd.org	•			
Space Coast Transportation Planning Org.: Laura Carter 321.690.6890 laura.carter@brevardfl.gov	•	•		
St. Johns River Water Mgt. Dis.: R. Gregory Rockwell 386.312.2322 grockwell@sjrwmd.com	•	•	•	•
Suwannee River Economic Council: Barbara Hamric 386.362.4115 bhamric@suwanneecec.net	•	•		
Volusia-Flagler Transportation Planning Org.: Colleen Nicoulin 386.226.0422 CNicoulin@r2ctop.org	•	•		
West Volusia Tourism Advertising Auth.: Georgia Turner 386.775.2006 gturner@visitwestvolusia.com	•			

1. Relevant Government Auditing Experience

Single Audit Experience

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

We understand the importance of having team members familiar with single audits and have assigned Caitlan Walker as your single audit director. All team members have an understanding of and experience in conducting single audits.

We have performed single audits for the following governmental clients (current and former):

- » City of Avon Park
- » City of Bristol
- » City of Bunnell
- » City of Cape Canaveral
- » City of Carrabelle
- » City of Crystal River
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Fort Meade
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lynn Haven
- » City of Mexico Beach
- » City of Monticello
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Sopchoppy
- City of South Daytona
- » City of St. Augustine Beach
- » City of St. Marks
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- Town of Altha
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville

- » Town of Havana
- » Town of Interlachen
- » Town of Orange Park
- » Baker County
- » Bradford County
- » Clay County
- » Flagler County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Putnam County
- » St. Johns County
- » St. Lucie County
- » Union County
- » Volusia County
- » Wakulla County
- » Capital Region Transportation Planning Agency
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Florida Governmental Utility Authority
- » Gulf Consortium
- » Highway 79 Corridor Authority
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Putnam-Clay-Flagler EOC, Inc.
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- Suwannee River Economic Council
- Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » Volusia-Flagler Transportation Planning Organization
- » Wakulla County Schools

2. Annual Comprehensive Financial Report



James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

Two members of your engagement team, Zach Chalifour and James Halleran, currently serve on the GFOA's ACFR Review Committee. This committee reviews ACFRs of governmental entities in order to determine whether an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

Our government clients (current and former) served by this office that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program are as follows:

- » City of Avon Park
- » City of Cape Canaveral
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Holly Hill
- » City of Madeira Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange

- » City of South Daytona
- » City of St. Pete Beach
- » City of Titusville
- » City of Winter Park
- » Florida Governmental Utility Authority
- » Seacoast Utility Authority
- » Southwest Florida Water Management District
- » St. Johns County
- » St. Johns River Water Management District
- » St. Lucie County
- » Clay County
- » Union County
- » Volusia County

3. Florida Municipal References

The following clients represent significant engagements performed within the last five years and are similar to the engagement described in your RFP. We invite you to contact these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

Town of Astatula Scope of Work: Financial Audit Date: 2016-present	Patricia Sykes-Amos, CPA Contract Accountant 352.383.6300 psamos@gkrb.com
City of Chiefland Scope of Work: Financial Audit, Utility Audit Date: 2015-present	Laura Cain City Manager/Clerk 352.493.6711 laura@chieflandfla.com
Town of Interlachen Scope of Work: Financial Audit, Single Audit, Utility Audit Date: 2009-present	Joni Payne Town Clerk 386.684.3811 jpayne@interlachen-fl.gov
Town of Pomona Park Scope of Work: Financial Audit Date: 2021-present	Andrea Almeida Town Clerk 386.649.4902 townclerk@pomonapark.com
Town of Indian Shores Scope of Work: Financial Audit Date: 2022-present	Amy Lockhart, CPA Director of Finance 727.595.4020 alockhart@myindianshores.com

4. Peer Review Report

Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year-long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- » Method of assigning personnel to engagements
- » Hiring of qualified employees

- » Supervision of staff personnel
- » Independence policies & consultation policies (internal and external) on technical matters
- » Continuing professional development and training
- » Advancement and promotion of personnel
- » Acceptance and continuance of clientele
- » Inspection reviews of quality control policies & procedures

has successfully completed 16 triennial peer reviews with no letters of comment or deficiencies ever reported. Our 16th peer review report, dated April 23, 2024, is found on the following page.

You will see our peer review notes a "pass" rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.

Although receiving a "pass" rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.

4. Peer Review Report

WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Report on the Firm's System of Quality Control

April 23, 2024

To the Members of James Moore & Co., P.L. and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Warren, Stone o associates, LLC

Warren, Stone & Associates, LLC

PO BOX 660008 | ATLANTA, GEORGIA 30366 | (P) 404-816-1436 | (F) 404-816-2136 | WWW.WARRENSTONECPA.COM
Members of the American Institute of Certified Public Accountants and the Georgia Society of Certified Public Accountants

James Moore is committed to maintaining the highest standards of professional conduct and ethical practice.

5. State or Federal Desk Reviews and Field Reviews

The firm has had no reports or records of substandard work.

There have been no federal or state desk reviews or field reviews of its audits within the last three years or in the history of the firm.

6. Disciplinary Actions

There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

7. Litigation Summary

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

This record reflects our firm's dedication to integrity, compliance, and excellence in all aspects of our operations and professional engagements.



8. Overview of the Engagement Team

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

Each member of your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

The proposed engagement team is as follows:



Résumés begin on the following page and include: a) formal education and experience; b) experience in auditing governmental units; c) memberships in professional organizations; and d) hours of CPE completed.

9. Résumés

Zach Chalifour, CPA | Lead Partner



Education

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

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona (Class of XXXV)
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Past Captain)

License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 386

With nearly 20 years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

Relevant Experience

Municipalities

- Astatula
- » Belleair
- Bristol*
- Bunnell
- » Cape Canaveral
- Chattahoochee
- Cedar Key*
- » Chiefland » Cross City
- DeBary
- DeLand
- Edgewater Fort Meade
- Frostproof*
- » Grand Ridge
- Green Cove Springs
- Greensboro
- Greenville
- Hampton
- Havana
- **High Springs**
- Hilliard
- Homerville (GA)
- **Indian Shores**
- » Inglis
- Interlachen
- Jacksonville*
- » Jennings*
- » Lake City
- Lake Helen* » Lynn Haven

- » Madeira Beach
- Malabar
- » Melbourne Beach
- Mexico Beach
- Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- Welaka
- Winter Park
- » Yankeetown

Counties

- Baker
- » Bradford
- Clay
- » Gilchrist
- » Glades
- Levv
- » Liberty
- » Nassau*
- » Putnam
- St. Johns » St. Lucie
- » Union

- » Volusia
- » Wakulla

Gov't. Organizations

- Big Bend Water **Authority**
- » Capital Region Trans. Planning Agency
- » Clay County Utility **Authority**
- Florida Governmental **Utility Authority**
- Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- New River Solid Waste Association
- North Florida **Broadband Authority**
- Southwest Florida Water Mgmt. District
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- Volusia County Industrial Dev. Auth.
- » Volusia-Flagler TPO
- West Volusia Hospital **Authority**
- West Volusia Tourism Advertising Authority

9. Résumés

James Halleran, CPA | Consulting Partner



Education

- » Master of Science in Taxation, University of Central Florida
- » Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 525.5

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

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

James is recognized statewide as an expert for nonprofit and government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

Relevant Experience

Municipalities

- » Astatula
- » Avon Park
- Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Gainesville*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Interlachen
- » interiachen
- » Lynn Haven
- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange» South Daytona
- » St. Augustine Beach

- » Starke
- » Titusville
- » Welaka

Winter Park

Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- Gilchrist
- » Glades
- » Levv
- » Liberty
- » Putnam
- " ratifalli
- » St. Johns
- » St. Lucie
- » Union
- » Volusia
- » Wakulla

Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- Clay County UtilityAuthority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority

- » Indian River Lagoon Council
- Northeast Florida Regional Council
- Northwest FloridaWater ManagementDistrict
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest FloridaWater ManagementDistrict
- Space CoastTransportationPlanning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- Volusia-FlaglerTransportationPlanning Organization
- West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

9. Résumés

Mark Payne, CPA | Quality Control Review Partner



Education

» Bachelor of Science, Accounting and Finance, Florida State University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » United Partners for Human Services, Inc. (Board Member)

License/CPE

- » CPA License #AC0027048
- » CPE Hours (3 years): 193

Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office.

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of governmental entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

Relevant Experience

Municipalities

- » Cape Canaveral
- » Carrabelle
- » DeLand
- » Fernandina Beach
- » Grand Ridge
- » Greensboro
- » Lynn Haven
- » Midway
- » Sopchoppy
- » St. Marks

Counties

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

Governmental Organizations

- » Florida Governmental Utility Authority
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

Education

- » Belmont Academy
- » Byrneville Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » MYcroSchool Gainesville; Jacksonville; Pinellas
- » New Road to Learning, Inc.
- » School for Accelerated Learning and Technologies, Inc.
- School for Integrated Academics and Technologies (SIATech) -Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Taylor County Education Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.

9. Résumés

Brendan McKitrick, CPA, CISA | IT Audit Director



Brendan has nearly 20 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Brendan has co-presented on FGFOA webinars about GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

Education

- » Master of Science, Information Systems and Operations Management, University of Florida
- » Bachelor of Science, Accounting, University of Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 371

Relevant Experience

Municipalities

- » Cape Canaveral
- » Cedar Key*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Fort Meade
- Frostproof*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings*
- » Lake City
- » Lakeland
- » Lynn Haven
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park

- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

Counties

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

Governmental Organizations

- » Bradford County Development Authority
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

8. Résumés

Caitlan Walker, CPA | Single Audit Director



Caitlan has over 15 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

Education

- » Master of Accountancy, Stetson University
- » Bachelor of Science, Business Administration, cum laude, Stetson University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 454

Relevant Experience

Municipalities

- » Cross City
- » Daytona Beach Shores
- » DeBarv
- » DeLand
- » Edgewater
- » Flagler Beach
- » Green Cove Springs
- » High Springs
- » Holly Hill
- Inglis
- » Interlachen
- » Lake City
- » Lake Helen*
- » Lynn Haven
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville

Counties

- » Baker
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » St. Johns
- » Union
- » Volusia
- » Wakulla

Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

9. Résumés

Benjamin Clark, CPA | Director



Education

Bachelor of Science, Accounting and Finance, Florida State University

Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants (State and Local Government Committee)
- » Florida Government Finance Officers Association
- » Big Bend Chapter of the Florida Government Finance Officers Association
- » Leadership Tallahassee (Class 40)
- » Access Tallahassee
- » Omega Lamplighters, Inc. (Board Member)

License/CPE

- » CPA License #AC50338
- » CPE Hours (3 years): 269

Benjamin has more than 10 years of experience providing accounting, auditing, and consulting services to government entities and nonprofit organizations throughout Florida and is a key member of the firm's Government Services Team.

Benjamin works on compilations, audits, and reviews. Due to his in-depth knowledge of federal and state audit guidelines, the vast majority of his work focuses on government entities, higher education, and nonprofit organizations that receive substantial federal and state assistance subject to the OMB Uniform Guidance and the Florida Single Audit Act.

Benjamin recently made a presentation to the Big Bend Florida Government Finance Officers Organization on Internal Controls. He also is a frequent contributor for the James Moore Webinar Series. For the government series, he participated in the Single Audit and Yellow Book Update, GASB 87 Leases, and on ARPA. For the nonprofit series, he presented on Financial Literacy.

Relevant Experience

Municipalities

- » Bristoľ*
- » Carrabelle
- Cedar Kev*
- Chattahoochee
- » Greenville
- » Fort Meade
- Frostproof*
- » Homerville (GA)
- Interlachen
- Jennings*
- Lvnn Haven
- » Mexico Beach
- » Monticello
- St. Marks
- Jacksonville Police and Fire Pension Plan

Counties

- Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levv
- Liberty
- » Putnam
- » Union
- » Wakulla

Governmental Organizations

- Capital Region Transportation Planning Agency
- South Walton County Mosquito **Control District**

Nonprofits

- » Another Way, Inc.
- » The Arc of Florida, Inc.
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Big Bend Cares, Inc.
- » Big Bend Homeless Coalition, Inc.
- » Big Brothers Big Sisters
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » Center for Fine Arts and Education
- » The Center for Health Equity, Inc.
- » Chipola Healthy Start Coalition, Inc.
- » DISC Village, Inc.
- » The Family C.A.F.E., Inc.
- » Florida Art Education Association, Inc.
- Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- Florida Recreation & Park Association
- Office of the Public Guardian, Inc.

9. Résumés

Farah Rajaee, CPA | Senior Manager



on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

Farah has over seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily

She is a key member of our Government Services Team.

Education

- » Master of Science, Accounting, University of Central Florida
- » Bachelor of Science, Accounting, University of Central Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association (North Central Florida Chapter)

License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 251.5

Relevant Experience

Municipalities

- » Belleair
- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Meade
- » Green Cove Springs
- » High Springs
- » Inglis
- » Lake City
- » Lynn Haven
- » Madeira Beach
- » New Smyrna Beach
- » Ormond Beach
- » Pembroke Park
- » Port Orange
- » For torange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- Yankeetown

Counties

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

Governmental Organizations

- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida 4H Club
- » Florida Governmental Utility Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc. (VOTRAN)

9. Résumés

Erik Wiebke, CPA | Supervisor



Erik has five years of experience providing auditing and accounting services.

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits.

As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education

- » Master of Accounting, Stetson University
- » Bachelor of Science, Accounting, Stetson University

Affiliations

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

License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 142.5

Relevant Experience

Municipalities

- » Bunnell
- » Chiefland
- » Crescent City
- » Daytona Beach Shores
- » DeBary
- » Green Cove Springs
- » Hampton
- » Indian Shores
- » Interlachen
- » Lake Helen*
- » Madeira Beach
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

Governmental Organizations

» Cedar Key Water and Sewer District

Schools (Internal Accounts)

- » Flagler Schools
- » Nassau County School District
- » Volusia County Schools

*enecial engagemen

10. Certified Information Systems Auditor (CISA)

The Importance of Information Technology and Your Audit

In recognition of the critical role technology plays in today's audit environment–particularly in how financial and proprietary information is managed–James Moore is committed to incorporating specialized IT expertise into your audit engagement.

To meet this need, we have designated Brendan McKitrick, a Certified Information Systems Auditor (CISA), as the team member responsible for conducting and overseeing the IT controls portion of your audit. Brendan brings extensive experience in IT-related audit services, including the evaluation of IT general controls, application controls, risk assessments, and data extraction procedures. His deep understanding of both auditing standards and evolving technology risks ensures a thorough and insightful IT assessment.

We are confident that Brendan's expertise will enhance the quality and effectiveness of your audit, and that you will find his contributions to be of significant value to your engagement.

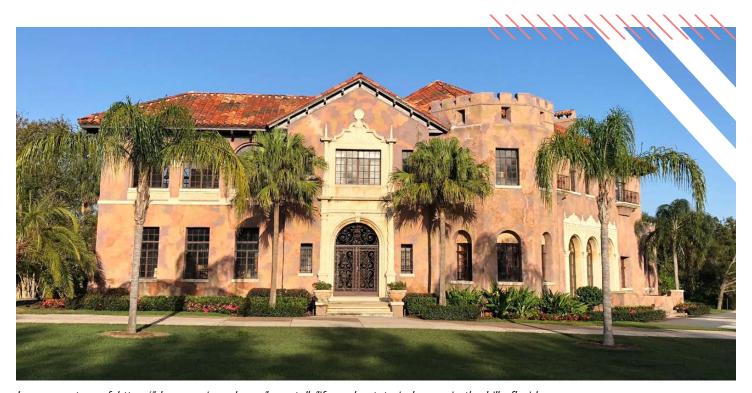


Image courtesy of: https://blog.eragrizzard.com/hometalk/life-real-estate-in-howey-in-the-hills-florida

1. Work Plan

Understanding of the Scope of Services to be Performed

We understand the work to be performed, including an examination of financial statements, a financial audit, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

Methodology

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

2. Audit Approach

a. Proposed Segmentation

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

Our audit process is divided into three segments:

- 1. Planning
- 2. Fieldwork
- 3. Reporting

Details of each segment are presented on the following pages.



2. Audit Approach

Planning

Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance

» Evaluate results of testing and, if necessary, modify the audit plan

Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
 - (1) control environment
 - (2) risk assessment
 - (3) information and communication systems
 - (4) control activities
 - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology

2. Audit Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » For significant classes of transactions: An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » For material accounts: An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » For significant or fraud risks: An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the Planning Phase the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

2. Audit Approach

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures

» Draft the audit report and management letters

REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- Our management letter required by Chapter
 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.

2. Audit Approach

b. Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase.

Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

c. Type and Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

d. Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

e. Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

f. Determining Laws and Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.

Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly **maximizes the efficiency and effectiveness of communication in the audit process.**

In short, rather than providing you with a request list via Excel or some other "traditional" means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a "Request" in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items

that will help facilitate the most seamless audit process possible.

Toportion | Department | Depart

Client Export List Status

Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the "original" request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year's request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

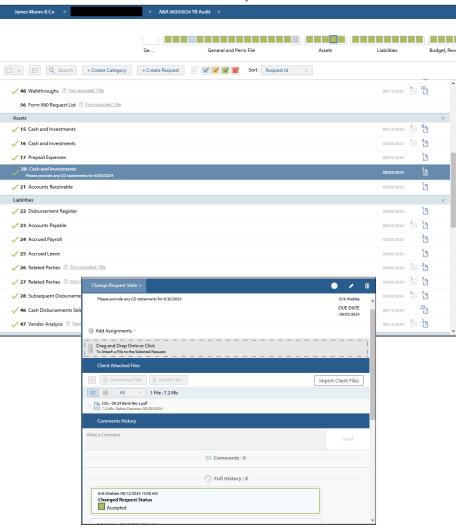
Technology and Your Audit

Weekly Status Calls

While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!

Views Within the Request List



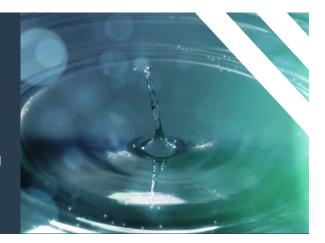
Two-Factor Authentication



Water/Wastewater Utility Systems Audit Approach

It goes without saying the intricacies of a water and wastewater utility are significant. Having a detailed understanding of the challenges and risks posed is a critical requirement to be able to perform an effective and valued-added audit.

While many aspects of our audit approach and experience (such as standard testing methodologies, debt and grant experience, technology approach, etc.) have been discussed elsewhere in our proposal, the following summarizes some of our specific approach and procedures as it relates to the water and wastewater utility environment.



Internal Controls

Strong internal controls are the foundation of an effective control environment. In addition to understanding the core billing process and cash receipt controls, we place an added emphasis on other areas that are particularly subject to risk.

- » Rate Changes: We analyze the process for entering/updating approved utility rates and the review thereof. Along the thought process of "garbage in, garbage out," we have seen instances of governments with foundational errors in their rate entry. The financial impacts, typically in the form of underbillings, can be substantial.
- » Bill Adjustments: This relates to pre-bill adjustments for potentially unusual meter reads or other anomalies requiring manual intervention. While these garner less attention than customer account adjustments after amounts have been billed, the procedures and controls over these adjustments are just as critical.
- » Customer Account Adjustments: No individual should have too much involvement/authority in the account adjustment process. We start our analysis by determining whether sufficient segregation of duties are present related to these key internal controls.

Sampling and Detailed Testing

It is critical to understand the internal controls and determine whether they have been designed adequately. The following represents some of our core procedures that assess whether said controls are functioning as designed:

- » Billing Testing: To ensure a) proper system rate tables in accordance with the approved billing rates, and b) accurate bill calculation, we annually select a large sample of utility bills from a cross-section of customers falling into different customer type/billing categories and follow such transactions through the entire process, from all factors (meter type, consumption, rates, etc.) in the initial bill generation through to the customer payment.
- » Customer Account Adjustments: Due to the magnitude of risk related to improper account adjustments, we annually select a sample of customer account adjustments to ensure all applicable controls were followed, most notably that such adjustments were properly reviewed and approved.

Data Extraction and Trends

In addition to the transaction-level testing, we perform high-level analyses regarding billing and adjustment activity. While we will perform broad-level recalculation testing where feasible, we also focus our testing on trend analysis in the following areas:

- » Zero-read Meters: Just as critical as ensuring proper amounts were billed, is assessing whether all amounts were billed and minimizing water loss. In addition to assessing internal controls related to the identification of trends that may indicate broken/zero-read meters, we perform a trend analysis to identify any increased activity with regard to accounts showing zero consumption for an extended period of time.
- Customer Account Adjustments: We often perform this testing before selecting individual transactions for further scrutiny. By obtaining an extract of account adjustments with as much information as possible, we can analyze the data to identify unusual trends in adjustments by employee, by customer account, and other metrics that may be indicative of potentially inappropriate activity.

Location

The primary office serving the Town will be our Daytona Beach location. The office is approximately 60 miles from the Town.

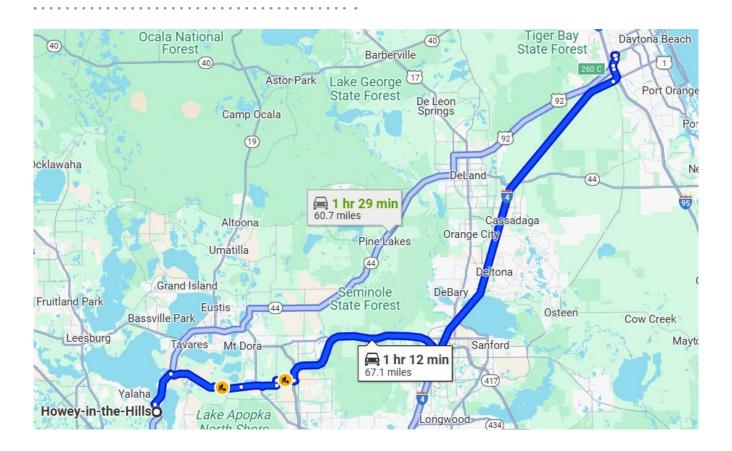
Additional James Moore offices within 100 miles of the Town include:

DeLand » 41 miles

Ocala » 51 miles

Gainesville » 83 miles

Daytona Beach to Howey-in-the-Hills



EXTRAORDINARY only refers to our **LEVEL OF SERVICE**.

Our philosophy is simple: Deliver extreme value for the fees our clients pay. While choosing an audit firm should come down to qualifications, capabilities, and commitment, we know cost plays a role as well. And we work hard to make sure they are absolutely reasonable for the level of service you receive.

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

FISCAL YEAR ENDING	FINANCIAL AUDIT	SINGLE AUDIT*
2025	\$29,000	\$3,000
2026	\$31,000	\$3,000
2027	\$33,000	\$3,000

^{*}Per major program.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses. No additional expenses or consultations will be billed for the audit as described in the Town's scope of work.

How We Bill For Additional Professional Services

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

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

Discounted Hourly Rates

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