

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



Town of Howey-in-the-Hills, Florida

RFP FOR AUDITING SERVICES #2025-005
Fiscal Year September 30, 2025 - 2027

Mauldin & Jenkins, LLC Certified Public Accountants

Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner

Phone: 941-747-4483

Fax: 941-747-6035

Emails: wsansbury@mjcpa.com; danderson@mjcpa.com

July 21, 2025 | 2:00 PM

ELECTRONIC SUBMISSION



Going Further.

Tab 1 – Introductory Items and Firm Background

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Transmittal Letter

July 21, 2025

Victoria Roszkiewicz, Executive Assistant to the Office of the Town Manager
Town of Howey-in-the-Hills
101 North Palm Avenue
Howey-in-the-Hills, Florida 34737

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the Town of Howey-in-the-Hills, Florida (the "Town"), and we are pleased to submit a qualifications package including a cost package to provide annual financial and compliance auditing services for the Town. The contract for such audit services will be for the fiscal years ending September 30, 2025 and for each of the two subsequent fiscal years with the potential for two optional three-year extensions thereafter.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the Town and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the Town as closely as possible to issue all of the deliverables ahead of the Town's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the Town. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 550 employees and our Bradenton office location has approximately 50 employees available to serve the Town.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the Town due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 700 governmental entities** served in the Southeast on an annual basis, which includes **over 180 municipalities**.
 - **180+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.
 - We serve over **220 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Apopka, Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of **sixteen hours** of **complimentary** continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office. All terms and conditions of the RFP are understood and acknowledged by the undersigned.

Sincerely,

MAULDIN & JENKINS, LLC



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
941-741-2213 (direct)



Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
Fed ID: 58-0692043
941-741-2255 (direct)
941-747-6035 (fax)

Our Understanding of Howey-in-the-Hills' Requirements/Needs

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the Town of Howey-in-the-Hills, Florida with the service and insight needed to achieve your goals.

The Town desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the Town, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the Town's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the Town's compliance with Section 218.415, Florida Statutes, with respect to the Town's investment of public funds.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the Town. These services/procedures will be performed only upon approval of a written agreement between the Town and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the Town needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the Town's management and Council Members.

Not Only

- Perform an annual audit and report on the financial statements of the Town
- Perform an annual compliance audit for the Town including the performance of state and federal Single Audits

But Also

- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
- Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
- Provide value-added recommendations to strengthen the Town's operations and internal controls

Figure 1. Our Understanding of Howey-in-the-Hills' True Service Needs

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the Town's management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the Town's controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the Town

As shown in *Figure 2*, our team's expertise, dedication, and proactive approach are ideally suited to serve the Town.

Our team's depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the Town to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator		Benefit to the Town of Howey-in-the-Hills, Florida
Maximizing Efficiency with Deep Governmental Experience		
In addition to serving more than 700 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the Town—allowing them to quickly address technical and operational issues.	
Strengthening Operations with Frequent, Value-Added Communication		
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the Town with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the Town with the knowledge and best practices to strengthen your operations.	
Ensuring Dependability with Continuity and Active Leader Involvement		
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the Town will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.	
Fulfilling Long-Term Service Needs with a Depth of Firm Resources		
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 550 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the Town grows and changes.	

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

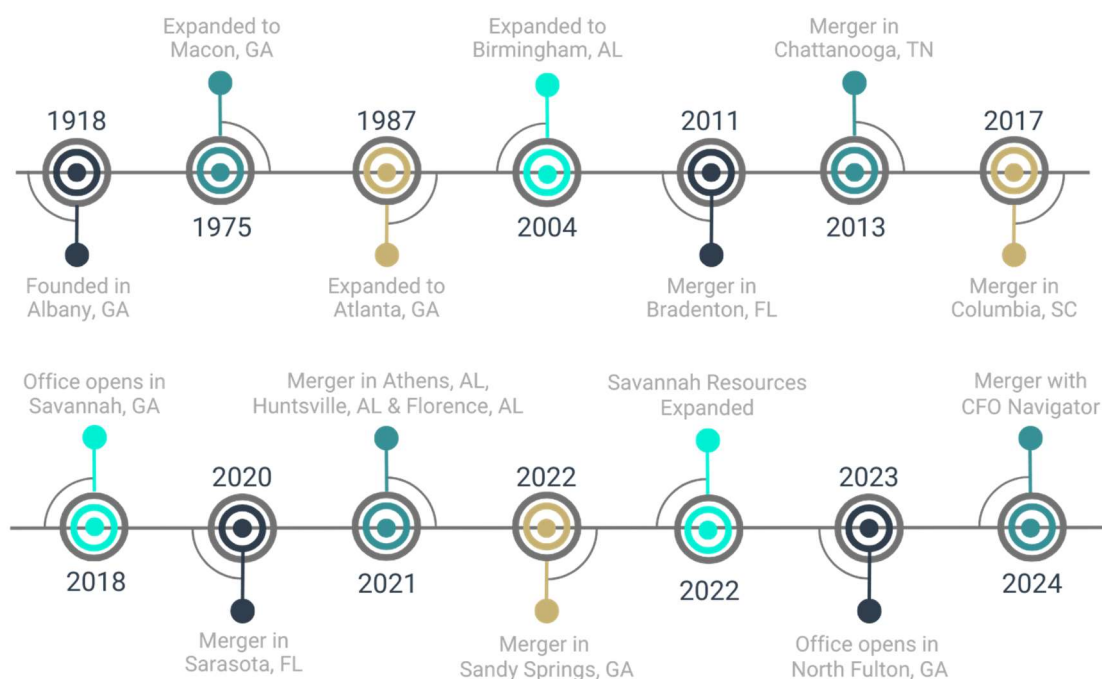
Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida; Atlanta, North Fulton, Macon and Savannah, Georgia; Athens, Huntsville and Birmingham, Alabama; Columbia and Greenville, South Carolina; Raleigh, North Carolina and Chattanooga, Tennessee. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area. We are also one of the top 75 accounting firms in the United States.



Firm History and Expansion



Mauldin & Jenkins provides over 155,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **520,000** - approximate total hours of service provided annually to clients of the Firm
- **155,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **700** - approximate total governmental entities served in past three years
- **555** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates

- **47** - total clients with publicly issued debts in excess of \$75 million
- **80+** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **180** - total number of professionals with current governmental experience
- **220** - number of federal Single Audits performed by the Firm in 2023 covering over \$6 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 700 governments in the Southeast.**

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the Town and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm's **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	8	81
Directors / Managers	13	172
Senior Associates	11	149
Associates	15	153
Total	<u>47</u>	<u>555</u>

Tab 2 – Experience and Expertise

Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Florida

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Clewiston
- 5) Crystal River
- 6) Destin
- 7) Gulf Stream
- 8) Fernandina Beach
- 9) Fruitland Park
- 10) Ft. Myers Beach
- 11) Haines City
- 12) Hallandale Beach
- 13) Indiantown
- 14) Inverness
- 15) Islamorada
- 16) Juno Beach
- 17) Jupiter Inlet Colony
- 18) Jupiter Island
- 19) LaBelle
- 20) Lake Placid
- 21) Longboat Key
- 22) Marco Island
- 23) Naples
- 24) New Port Richey
- 25) North Port
- 26) Palmetto
- 27) Pinecrest
- 28) Plant City
- 29) Tarpon Springs
- 30) Tequesta
- 31) Wildwood
- 32) Winter Haven

Georgia

- 33) Albany
- 34) Alpharetta
- 35) Americus
- 36) Ashburn
- 37) Atlanta
- 38) Austell
- 39) Avondale Estates
- 40) Bainbridge
- 41) Baldwin
- 42) Ball Ground
- 43) Barnesville
- 44) Bloomingdale
- 45) Brookhaven
- 46) Brunswick

- 47) Butler
- 48) Byron
- 49) Cartersville
- 50) Cedartown
- 51) Centerville
- 52) Chamblee
- 53) Chattahoochee Hills
- 54) Clarkston
- 55) College Park
- 56) Colquitt
- 57) Conyers
- 58) Cordele
- 59) Covington
- 60) Dacula
- 61) Dalton
- 62) Decatur
- 63) Doraville
- 64) Douglasville
- 65) Duluth
- 66) Dunwoody
- 67) Fairburn
- 68) Fayetteville
- 69) Flovilla
- 70) Forest Park
- 71) Forsyth
- 72) Garden City
- 73) Grovetown
- 74) Griffin
- 75) Hapeville
- 76) Hinesville
- 77) Holly Springs
- 78) Jefferson
- 79) Jeffersonville
- 80) Johns Creek
- 81) Kennesaw
- 82) Kingsland
- 83) LaGrange
- 84) Lake Park
- 85) Lawrenceville
- 86) Leesburg
- 87) Lilburn
- 88) Lone Oak
- 89) Lyons
- 90) Manchester
- 91) Mansfield
- 92) Milledgeville
- 93) Milner
- 94) Milton

- 95) Monroe
- 96) Morrow
- 97) Nashville
- 98) Newton
- 99) Norcross
- 100) Oxford
- 101) Palmetto
- 102) Peachtree City
- 103) Peachtree Corners
- 104) Pearson
- 105) Perry
- 106) Pooler
- 107) Powder Springs
- 108) Port Wentworth
- 109) Richmond Hill
- 110) Riverdale
- 111) Rockmart
- 112) Rome
- 113) Roswell
- 114) Sandy Springs
- 115) Savannah
- 116) Sharpsburg
- 117) Social Circle
- 118) South Fulton
- 119) St. Marys
- 120) Stockbridge
- 121) Stonecrest
- 122) Suwanee
- 123) Temple
- 124) Thunderbolt
- 125) Tifton
- 126) Toccoa
- 127) Tucker
- 128) Turin
- 129) Tybee Island
- 130) Union City
- 131) Valdosta
- 132) Villa Rica
- 133) Waycross
- 134) West Point
- 135) Willacoochee

Alabama/Mississippi

- 136) Athens, AL
- 137) Huntsville, AL
- 138) Tuscaloosa, AL
- 139) Gulfport, MS
- 140) Meridian, MS
- 141) Prattville, AL

- 142) Sheffield, AL

North Carolina

- 143) Black Mountain
- 144) Garner
- 145) Hendersonville
- 146) Jacksonville
- 147) Rocky Mount
- 148) Selma
- 149) Zebulon
- 150) Wilkesboro

South Carolina

- 151) Aiken
- 152) Beaufort
- 153) Cayce
- 154) Chapin
- 155) Charleston
- 156) Clemson
- 157) Clinton
- 158) Clover
- 159) Hanahan
- 160) Hardeeville
- 161) Hemingway
- 162) Hilton Head Island
- 163) Hollywood
- 164) Georgetown
- 165) Goose Creek
- 166) Greenwood
- 167) Johnsonville
- 168) Kiawah Island
- 169) Mount Pleasant
- 170) North Augusta
- 171) North Charleston
- 172) Orangeburg
- 173) Pamplico
- 174) Rock Hill
- 175) Seabrook Island
- 176) Seneca
- 177) Summerville
- 178) Winnsboro

Tennessee

- 179) Bristol
- 180) Clarksville
- 181) Jamestown
- 182) Jackson
- 183) Lebanon
- 184) Morristown
- 185) Spring Hill

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past five years:

- | | | | |
|--------------------------------|----------------------------|--|---|
| 1) Athens-Clarke County | 39) City of Hinesville | 78) City of Union City | 109) Clayton Co. Water & Sewer Auth. |
| 2) Augusta-Richmond Co. | 40) City of Islamorada | 79) City of Valdosta | 110) Cobb Co. - Marietta Water Auth. |
| 3) Calhoun County | 41) City of Jackson | 80) City of Villa Rica | 111) Eatonton-Putnam Water & Sewer Auth. |
| 4) Chatham County | 42) City of Jamestown | 81) City of Wildwood | 112) Gladeville Utility District |
| 5) City of Aiken | 43) City of Jefferson | 82) Columbia Co. | 113) Gwinnett Co. Water & Sewerage Auth. |
| 6) City of Albany | 44) City of Johnsonville | 83) Crisp County | 114) Hamilton Co. Water & Wastewater Treatment Department |
| 7) City of Americus | 45) City of Kingsland | 84) DeKalb County | 115) Henry Co. Water Authority |
| 8) City of Arcadia | 46) City of Lagrange | 85) Emerald Coast Utilities Authority | 116) Lumpkin Co. Water & Sewerage Auth. |
| 9) City of Athens, AL | 47) City of Lake Placid | 86) Englewood Water District | 117) Macon Water Authority |
| 10) City of Atlanta | 48) City of Lawrenceville | 87) Floyd County | 118) Newton Co. Water & Sewerage Auth. |
| 11) City of Ball Ground | 49) City of Leesburg | 88) Forsyth County | 119) Peace River/Manasota Reg. Water Supply Auth. |
| 12) City of Bloomingdale | 50) City of Long Boat Key | 89) Gates County, NC | 120) Peachtree City Water & Sewerage Auth. |
| 13) City of Bradenton | 51) City of Marco Island | 90) Halifax County, NC | 121) Polk Co. Water Authority |
| 14) City of Brunswick | 52) City of Milledgeville | 91) Lee County | 122) Middle Chattahoochee Regional Water & Sewer Auth. |
| 15) City of Byron | 53) City of Monroe | 92) Liberty County | 123) Seacoast Utility Authority |
| 16) City of Callaway | 54) City of Naples | 93) Lincoln County | 124) Tampa Bay Water Auth. |
| 17) City of Canton | 55) City of North Augusta | 94) McIntosh County | 125) Town of Black Mountain, NC |
| 18) City of Cartersville | 56) City of North Port | 95) Mitchell County | 126) Town of Chapin, SC |
| 19) City of Cayce, SC | 57) City of Palmetto | 96) Montgomery County, NC | 127) Town of Hemingway, SC |
| 20) City of Clarksville | 58) City of Perry | 97) Monroe County | 128) Town of Pamplico, SC |
| 21) City of Clemson, SC | 59) City of Plant City | 98) Orange County | 129) Town of Selma, NC |
| 22) City of Clover | 60) City of Pooler | 99) Paulding County | 130) Village of Tequesta |
| 23) City of College Park | 61) City of Port Wentworth | 100) Richland County, SC | |
| 24) City of Conyers | 62) City of Powder Springs | 101) Rockdale County | |
| 25) City of Cooper City | 63) City of Richmond Hill | 102) Spalding County | |
| 26) City of Cordele | 64) City of Rock Hill, SC | 103) Taylor County | |
| 27) City of Covington | 65) City of Rockmart | 104) Walton County | |
| 28) City of Crystal River | 66) City of Rome | 105) Barrow Co. Water & Sewer Auth. | |
| 29) City of Fairburn | 67) City of Roswell | 106) Bristol Joint Sewer System | |
| 30) City of Fayetteville | 68) City of Savannah | 107) Brunswick - Glynn Joint Water & Sewer Comm. | |
| 31) City of Fernandina | 69) City of St. Marys | 108) Chatsworth Water Works Comm. | |
| 32) City of Ft. Myers Beach | 70) City of Stockbridge | | |
| 33) City of Garden City | 71) City of Suwanee | | |
| 34) City of Goose Creek | 72) City of Thomasville | | |
| 35) City of Griffin | 73) City of Thunderbolt | | |
| 36) City of Gulfport | 74) City of Tifton | | |
| 37) City of Haines City | 75) City of Toccoa | | |
| 38) City of Hendersonville, NC | 76) City of Tuscaloosa | | |
| | 77) City of Tybee Island | | |

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We **have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

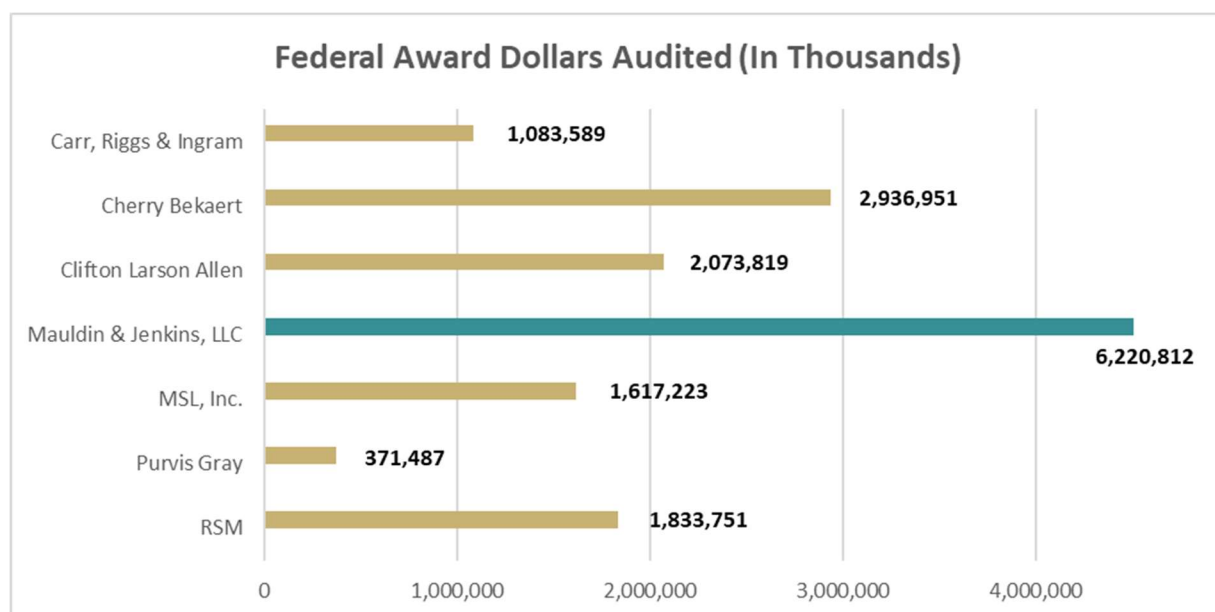
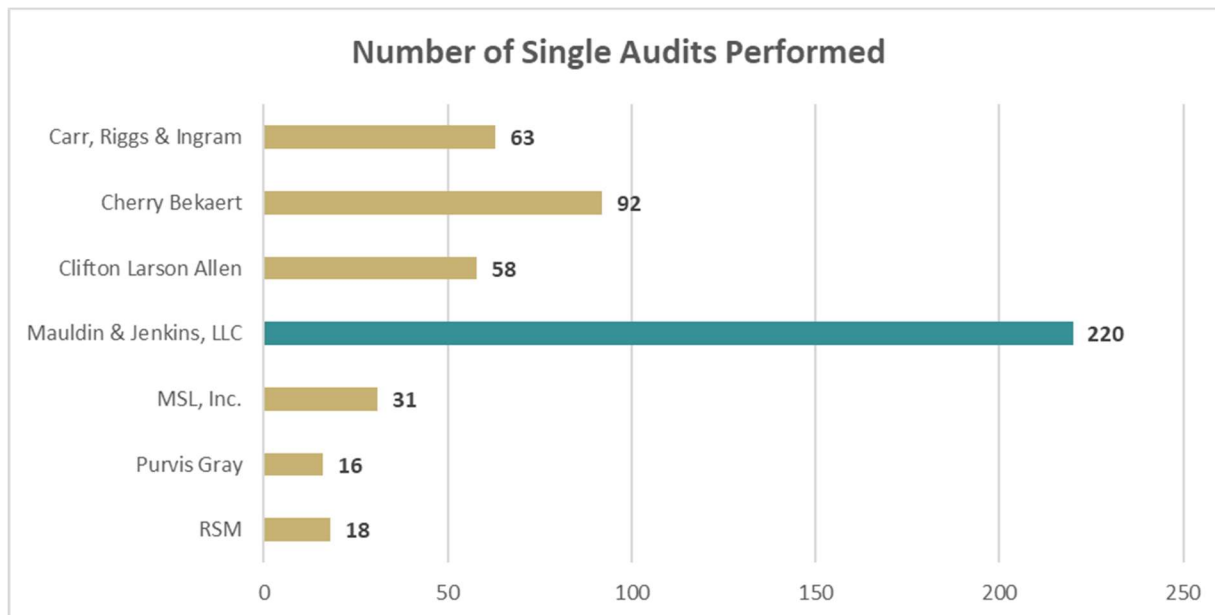
Counties:

- | | | | |
|-----------------------|------------------------|------------------------------------|--|
| 1) Aiken | 50) Beaufort, SC | 101) Morrow | 151) Ga. Environ. Fin. Auth. |
| 2) Athens-Clarke | 51) Black Mountain, NC | 102) Mount Pleasant, SC | 152) Ga. Ports Authority |
| 3) Augusta-Richmond | 52) Bluffton, SC | 103) Naples, FL | 153) Other Governmental Entities: |
| 4) Barrow | 53) Bristol, TN | 104) N. Augusta, SC | 154) Beaufort Jasper Water & Sewer Authority |
| 5) Beaufort, SC | 54) Brookhaven | 105) N. Charleston, SC | 155) Cape Fear Public Utility Authority |
| 6) Buncombe, NC | 55) Brunswick | 106) North Port, FL | 156) Central Savannah River Area Regional Comm. |
| 7) Butts | 56) Callaway, FL | 107) Palmetto, FL | 157) Charleston Water System |
| 8) Camden | 57) Cartersville | 108) Peachtree City | 158) Clayton County Water Authority |
| 9) Cartersville | 58) Cayce, SC | 109) Perry | 159) Cobb County - Marietta Water Authority |
| 10) Chatham | 59) Chamblee | 110) Plant City, FL | 160) Emerald Coast Utilities Authority |
| 11) Clayton | 60) Charleston, SC | 111) Pooler | 161) Greenville Tech College |
| 12) Colleton, SC | 61) Chapin, SC | 112) Port Wentworth | 162) Greenville Water System |
| 13) Columbus-Muscogee | 62) Clarksville, TN | 113) Powder Springs | 163) Greenwood Comm of Public Works |
| 14) DeKalb | 63) Clemson, SC | 114) Prattville | 164) Greer Commission of Public Works |
| 15) Douglas | 64) College Park | 115) Richmond Hill | 165) Henry County Water Authority |
| 16) Edgefield, SC | 65) Conyers | 116) Riverdale | 166) Lowcountry Regional Transportation Authority |
| 17) Florence, SC | 66) Cooper City, FL | 117) Rockhill | 167) Macon Water Authority |
| 18) Floyd | 67) Covington | 118) Rockmart | 168) Mount Pleasant Waterworks |
| 19) Forsyth | 68) Decatur | 119) Rocky Mount, NC | 169) N Charleston Sewer District |
| 20) Glynn | 69) Douglasville | 120) Rome | 170) Onslow Water & Sewer Auth |
| 21) Greenville, SC | 70) Dunwoody | 121) Roswell | 171) Port of Corpus Christi Authority |
| 22) Gwinnett | 71) Fayetteville | 122) St. Marys | 172) Public Building Authority of Knox Co. & Knoxville |
| 23) Halifax, NC | 72) Fairburn | 123) Sandy Springs | 173) South Florida Transportation Authority |
| 24) Hamilton, TN | 73) Forest Park | 124) Savannah | 174) Tampa Bay Water Authority |
| 25) Henry | 74) Forsyth | 125) Social Circle | |
| 26) Horry, SC | 75) Garden City | 126) Stockbridge | |
| 27) Jackson | 76) Garner, NC | 127) Suwanee | |
| 28) Lancaster, SC | 77) Griffin | 128) Thunderbolt | |
| 29) Liberty | 78) Gulfport, MS | 129) Tarpon Springs, FL | |
| 30) Macon-Bibb | 79) Haines City, FL | 130) Thomasville | |
| 31) Morgan | 80) Hallandale Bch, FL | 131) Tuscaloosa, AL | |
| 32) Moore, NC | 81) Hapeville | 132) Union City | |
| 33) Newton | 82) Hardeeville, SC | 133) Valdosta | |
| 34) Oconee, SC | 83) Hendersonville, NC | 134) Villa Rica | |
| 35) Orange, NC | 84) Hinesville | 135) Winter Haven | |
| 36) Paulding | 85) Holly Springs | 136) Zebulon, NC | |
| 37) Richland, SC | 86) Huntsville, AL | <u>Boards of Education:</u> | |
| 38) Rockdale | 87) Jacksonville, NC | 137) Atlanta Public Schools | |
| 39) Spalding | 88) John's Creek | 138) Beaufort County Schools | |
| 40) Wake, NC | 89) Juno Beach, FL | 139) Bibb County Schools | |
| 41) Walton | 90) Kennesaw | 140) Cartersville City Schools | |
| 42) Whitfield | 91) Kiawah Island | 141) Cobb County Schools | |
| <u>Cities:</u> | 92) Kingsland | 142) Fayette County Schools | |
| 43) Aiken, SC | 93) Marco Island, FL | 143) Fulton County Schools | |
| 44) Albany | 94) Lagrange | 144) Gwinnett County Schools | |
| 45) Alpharetta | 95) Lawrenceville | 145) Horry County Schools | |
| 46) Americus | 96) Longboat Key, FL | 146) Lee County School District | |
| 47) Apopka, FL | 97) Milledgeville | 147) Marietta City Schools | |
| 48) Austell | 98) Milton | 148) Richland Co. School D1 | |
| 49) Ball Ground | 99) Monroe | 149) Savannah-Chatham Scs | |
| | 100) Morristown, TN | 150) State Governmental Entities: | |

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.

References

The following is a list of governmental audits performed in the past three years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the Town and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the Town and Mauldin & Jenkins to be a good match.**

1) City Plant City, Florida

General Information	City government with a population of approximately 39,000. The City has assets of approximately \$300 million, annual revenues of approximately \$70 million, and maintains 21 funds. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through present
Partners	Wade Sansbury (Lead) and Daniel Anderson
Total Hours	450 hours
Contact Information	Diane Reichard, Finance Director – (813) 659-4215 – Fax (813) 659-4216 dreichard@plantcitygov.com 302 West Reynolds Street, Plant City, FL 33563

2) City of Wildwood, Florida

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
Dates	September 30, 2013 through present
Partner	Daniel Anderson
Total Hours	350 hours
Contact Information	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 – Fax (352) 330-1338 csmith@wildwood-fl.gov 100 N Main St, Wildwood, FL 34785

3) **City of Crystal River, Florida**

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$74 million and annual revenues of approximately \$17 million. The City provides numerous services including: water and sewer, sanitation, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents nine funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Florida Statutes. Preparation of the Annual Financial Report.
Dates	September 30, 2014 through present
Partners	Wade Sansbury and Daniel Anderson
Total Hours	250 hours
Contact Information	Michelle Russell, Finance Director – (352) 795-4216 – Fax (352) 795-6245 mrussell@crystalriverfl.org 123 NW Hwy 19, Crystal River, FL 34428

4) **Village of Tequesta, Florida**

General Information	Municipal government with a population of approximately 6,000. The Village has assets and deferred outflows of resources of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The Village has 11 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2021 through present
Partner	Wade Sansbury
Total Hours	250 hours
Contact Information	Mr. Jeffery Snyder, Finance Director – (561) 768-0424 – Fax (561) 768-0699 jsnyder@tequesta.org 345 Tequesta Drive, Tequesta, FL 33469-0273

5) **City of Atlantis, Florida**

General Information	City government with a population of approximately 2,100. The City has assets of approximately \$15 million and annual revenues of approximately \$7 million. The City provides numerous services including: water and sewer, stormwater, construction services, and capital projects. The City currently presents five funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Preparation of the Annual Financial Report. Audit of Police pension plans.
Dates	September 30, 2023 through present
Partner	Daniel Anderson
Total Hours	250 hours
Contact Information	Brian Moree, Finance Director – (561) 965-1744 bmoree@atlantisfl.gov 260 Orange Tree Drive Atlantis, FL 33462

Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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 on 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 in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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 Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past five years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the Town. Additionally, we note no problems that may affect our ability to complete the project as defined in the Town's request for proposal.

Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the Town. As noted previously, the Firm has over 550 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the Town during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Role	Years of Experience
Wade Sansbury, CPA	Engagement Quality Assurance Partner	28
Daniel Anderson, CPA	Engagement Lead Partner	17
Adam Fraley, CPA	Engagement Supporting Partner	26
Jameson Miller	IT Consultant	14

The above team dedicated to audit the Town will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially on-site and partially working remotely as the Town desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with Town management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the Town throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Principal Engagement Team

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255

wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the Town. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the Town engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. As the auditor in-charge of the overall audit of the Town, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Apopka
- 2) Arcadia
- 3) Beaufort
- 4) Callaway
- 5) Clewiston
- 6) Cooper City
- 7) Covington
- 8) Crystal River
- 9) Decatur
- 10) Destin
- 11) Fernandina Beach
- 12) Fort Myers Beach
- 13) Griffin
- 14) Haines City
- 15) Hallandale Beach
- 16) Islamorada
- 17) Lake Placid

Cities

- 18) Longboat Key
- 19) Marco Island
- 20) Milledgeville
- 21) Morrow
- 22) Naples
- 23) North Port
- 24) Palmetto
- 25) Pensacola
- 26) Pinecrest
- 27) Plant City
- 28) Roswell
- 29) Sandy Springs
- 30) Social Circle
- 31) Tarpon Springs
- 32) Tequesta
- 33) Union City

Counties

- 34) Liberty County
- 35) Henry County
- 36) Taylor County
- 37) Rockdale County
- 38) Sumter County
- 39) Bibb County
- 40) Dougherty County
- 41) Monroe County
- 42) Stephens County
- 43) Forsyth County
- 44) Walton County
- 45) Moore County, SC
- 46) Hamilton County, FL
- 47) Hernando County, FL
- 48) Union County, FL

Boards of Education

- 49) Highlands Co. School District
- 50) Forsyth Co. BOE
- 51) Gwinnett Co. BOE
- 52) Henry Co. BOE

Other Governmental Units

- 53) Tampa Bay Water
- 54) Hardee Co. Industrial Development Authority
- 55) Ocean Highway and Port Authority
- 56) South Florida Regional Transportation Authority
- 57) Lakeland Area Mass Transit

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed below are just some of the training courses Wade has attended over the last few years:

- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 17 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the Town's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. Daniel's Florida license number is AC42735 and is currently active through December 31, 2025.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Crystal River
- 5) Fernandina Beach
- 6) Hallandale Beach
- 7) Islamorada
- 8) Jupiter Inlet Colony
- 9) Jupiter Island
- 10) Lake Placid

Cities

- 11) Longboat Key
- 12) Marco Island
- 13) Naples
- 14) Palmetto
- 15) Plant City
- 16) Tarpon Springs
- 17) Tequesta
- 18) Wildwood
- 19) Winter Haven

Other Governmental Units

- 20) Tampa Bay Water
- 21) Hardee Co. Industrial Development Authority
- 22) South Florida Regional Transportation Authority
- 23) Lakeland Area Mass Transit
- 24) Captiva Erosion Prevention District
- 25) Citrus Co. Mosquito Control
- 26) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the Town as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience

Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference

Garrett Marlowe, CPA

Senior Manager
Bradenton, Florida

941-741-2201

gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the Town audit responsible for the day to day audit procedures on-site with the Town. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

- | | |
|---------------------|--------------------|
| 1) Apopka | 10) Haines City |
| 2) Atlantis | 11) LaBelle |
| 3) Callaway | 12) Longboat Key |
| 4) Clewiston | 13) Naples |
| 5) Cocoa Beach | 14) Plant City |
| 6) Crystal River | 15) Tarpon Springs |
| 7) Destin | 16) Tequesta |
| 8) Fernandina Beach | 17) Wildwood |
| 9) Fort Myers Beach | 18) Winter Haven |

Other Governmental Units

- 19) Tampa Bay Water
- 20) Emerald Coast Utilities Authority
- 21) Ocean Highway and Port Authority
- 22) Captiva Erosion Prevention District
- 23) Amelia Island Mosquito Control District

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Garrett annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2022 Thomson Reuters Audit Watch University Level 5 – Participant – 14 credit hours

Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Grant Testing, Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the Town should the need arise.

Trey Scott, CPA

Partner

tscott@mjcpa.com

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 18 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2025.



Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, City of Savannah, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
 Charlotte County, Florida
 DeKalb County, Georgia
 Fort Lauderdale, Florida
 New Orleans, Louisiana
 Riverside County, California
 Savannah, Georgia

School Districts:

Chicago Public Schools
 DeKalb County (GA) Schools

Federal and State Government Entities:

District of Columbia Employment Services Dept.
 Assistance
 Florida Department of Management Services

 Florida Turnpike Enterprise
 Georgia Department of Administrative Services
 Georgia Department of Community Health
 Georgia Department of Economic Development
 Assistance
 Georgia Department of Labor
 Georgia State Road and Tollway Authority

 Kentucky Transportation Cabinet
 Puerto Rico Dept. of the Treasury
 Texas Department of Transportation
 Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
 Florida Healthy Kids (NFP)
 University of Texas at San Antonio

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
 Strategic Planning Assistance, and Utilities Dept. Assessments
 Water/Sewer Utility Billing Assessment
 Water/Sewer Utility Billing Assessment
 Zero Based Budgeting Assessment and Strategic Design
 Finance Function Assessment
 Water/Sewer Utility Billing Assessment

 Service Delivery Model Assessment
 Human Resources Assessment
 Human Resources Recommendation Implementation

 Workforce Innovation and Opportunity Act (WIOA) Grant

 Quality Assurance/Independent Verification and Validation
 Over SAP Implementation
 Back-office Project Management Office (PMO)
 Human Resources Function Market Scan
 Finance Function Review
 Workforce Innovation and Opportunity Act (WIOA) Grant

 Back-office Assessment and Project Mgmt. Office Support
 Agency Merger Assessment
 Cost Allocation Assistance
 Strategic Planning Assistance
 Revenue Control Manager
 Finance Project Management Office
 Back-office SAP Implementation Support
 Workforce Strategy Assessment

 Human Resources Assessment and Optimization
 Vendor Selection Assistance
 Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

David Jahosky
Partner, Governmental Advisory Services



David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the Town will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of Single Audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the Town as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the Town. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. We are also independent with respect to the Town within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. As such, we have no conflicts of interest with regard to the Town and have no items which would hinder us from performing your annual audit. Additionally, we will give the Town written notice of any professional relationships entered into during the period of this agreement.

License to Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AD0007585	EXPIRATION DATE: DECEMBER 31, 2025
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC MAULDIN & JENKINS 200 GALLERIA PKWY SE SUITE 1700 ATLANTA GA 30339	
	
ISSUED: 11/16/2023	
Always verify licenses online at MyFloridaLicense.com Do not alter this document in any form. This is your license. It is unlawful for anyone other than the licensee to use this document.	

Tab 3 – Audit Approach

Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the Town’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the Town which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the Town present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Town’s prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



Segment I: Planning and Interim Procedures (Mid October)

This segment includes:

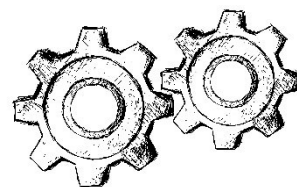


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with Town management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of Town meetings;
- Reviewing the Town's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the Town's accounting policies and procedures, including the financial and other management information systems utilized by the Town;
- Updating our knowledge of the Town's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate Town personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures (February and March)

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;



- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures (April/May)

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the Town's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the Town's approval;
- Preparing and providing the Town a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate Town officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the Town's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.
 - Management's judgments and accounting estimates.

- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Sampling Size Methodology and the Extent to Which Statistical Sampling Will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the Town above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection.

Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken to Gain and Document an Understanding of the Adequacy of the Town's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Town's control structure consists of the following five elements as they relate to the Town's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory,

regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the Town's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the Town is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the Town's resources while also not burdening Town staff with requests for information as we have knowledgeable professionals who can easily access the information through the Town's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the Town, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

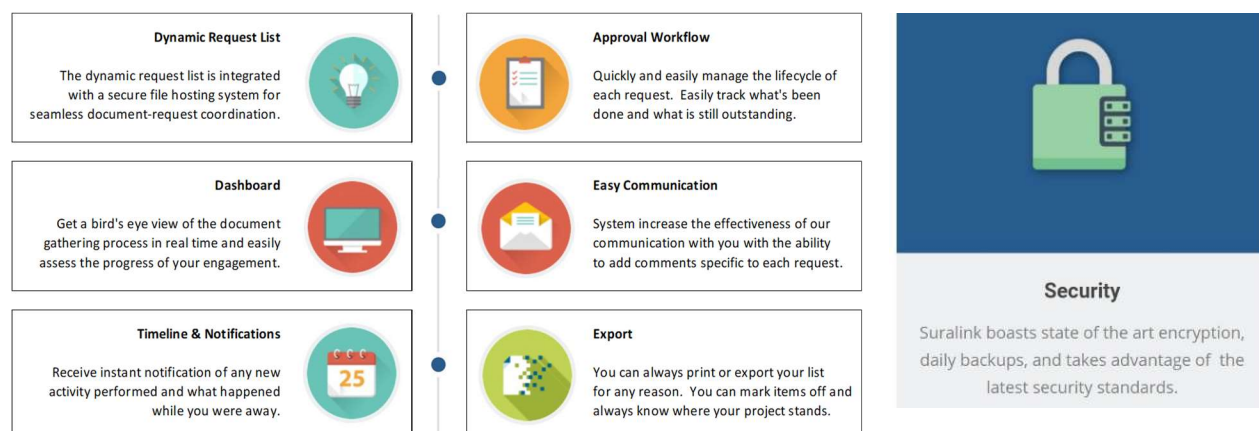
- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the Town's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the Town's financial statements. Should the Town desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access.

Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the Town's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The Town's compliance with laws and regulations.
 - The Town's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the Town and periodic representations obtained by the Town from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the Town complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the Town's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the Town's website after adoption, requirements on posting budget amendments.
 - Testing of debt covenant compliance requirements.
 - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Tab 4 – Location

Location

The Bradenton office will be the office providing services to the Town. Even though the Bradenton office is over the 100-mile preference of the Town, we want to emphasize that travel and distance have no impact on our ability to provide the exceptional professional service that the Town expects. The Bradenton office has clients throughout the State of Florida, ranging from the Keys, to Fernandina Beach, and even clients nearby the Town such as the Cities of Apopka and Wildwood.

Tab 5 – Pricing

Pricing Schedule

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the Town. Our invoices for these fees will be rendered as work progresses as a percentage of completion and will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to Town officials as well as it should. We will work closely with Town officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than the end of February of each year. Time included within the proposal does include provision for a presentation of the final audit report to the Town Council.

Our total all-inclusive maximum price for providing annual financial auditing services to the Town is stated on the following page.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	30	300	\$ 9,000
Managers	50	210	10,500
Staff Professionals	120	160	19,200
Total for Services Described in RFP	200		\$ 38,700
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,700)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2025 audit			\$ 41,000

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	30	305	\$ 9,150
Managers	50	210	10,500
Staff Professionals	120	165	19,800
Total for Services Described in RFP	200		\$ 39,450
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,450)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2026 audit			\$ 42,000

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2027 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	30	310	\$ 9,300
Managers	50	215	10,750
Staff Professionals	120	170	20,400
Total for Services Described in RFP	200		\$ 40,450
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,450)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2027 audit			\$ 43,000

Any additional work outside the scope of the services required under the terms of the Town's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the Town.

Additional Cost Related Information to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the Town and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

Note (2) – Free Periodic Continuing Education: We provide free continuing education classes to our clients. This could amount to approximately \$2,500 of annual savings for the Town's estimated finance department per person.

Note (3) – Additional Services: If it should become necessary for the Town to request Mauldin & Jenkins to provide any additional services (such as bond assurances, comfort letters, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Town and Mauldin & Jenkins. This additional work will be billed separately and only if requested by the Town and therefore consideration for such additional services will not be included in the annual audit costs charged to the Town. Estimated prices for additional services are listed below:

Level of Service	\$Rate	
Partner	\$	300.00
Manager	\$	210.00
Staff	\$	160.00

Note (4) – No Hidden Fees or Costs: Our pricing schedules will contain all pricing information relative to performance of the audit as required by the Town including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the Town and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit Costs: Because the Town does not always meet the Single Audit requirement we have chosen to propose on this item separately. Our proposed fees for each major program are noted above. This way the Town will only pay for this service if and when needed. The fees, when required, will be per major federal or state program.

Additional Services Available to the Town

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

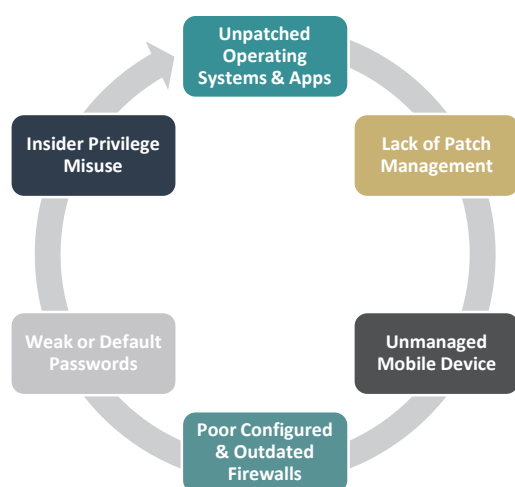
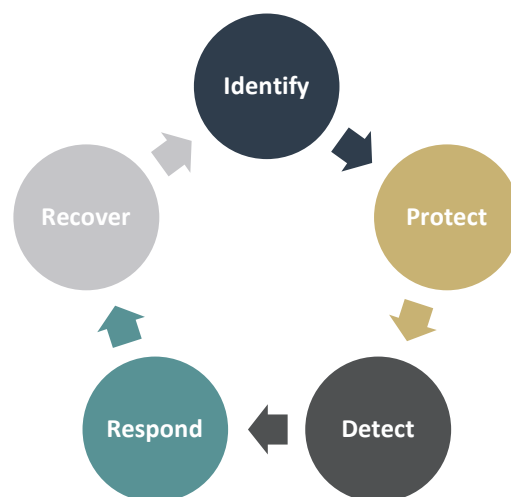
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

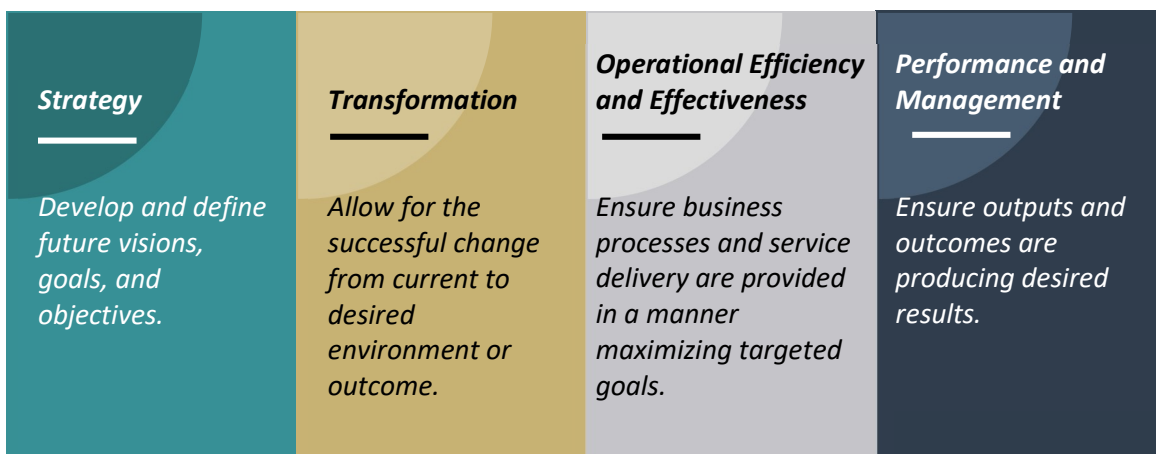


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:





Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of
quality & expertise

INNOVATION.

Continued advancements,
opportunities & solutions to
drive us into the **future**

INSPIRATION.

A **culture** guided by our
vision of service and
community



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