

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



Town of Juno Beach, Florida

**Proposal to Provide Annual Auditing and
Related Services to the Town of Juno Beach
Fiscal Years September 30, 2023 through 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

September 12, 2023 | 11:00 AM



Going Further.

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**Section 1:
Introduction Letter**

Letter of Transmittal

September 12, 2023

Town of Juno Beach
Finance Department
340 Ocean Drive
Juno Beach, Florida 33408

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the Town of Juno Beach, Florida (the "Town"), and we are pleased to submit a qualifications package including cost estimates 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, 2023 through 2027.

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 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 Bradenton office location has approximately 45 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 150 municipalities**.
 - **150+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve over **150 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 \$2.5 billion in Florida pension assets.
 - We serve over **290 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 Tequesta, Naples, and Hallandale Beach, Florida; Atlanta and Savannah, Georgia; and Charleston, South Carolina.

- **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 a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers. Wade and Daniel are both out of our Bradenton, Florida office.



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
941-741-2213 (direct)

Sincerely,
MAULDIN & JENKINS, LLC



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

**Section 2:
Approach to the Project**

Executive Summary

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

Our Understanding of the Town of Juno Beach's Requirements/Needs

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 and the Community Redevelopment Agencies, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities and the Major Fund, 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, if applicable.
- 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 the Town of Juno Beach's 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 Juno Beach
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 160 governmental specialists and more than 500 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the Town grows and changes.

Specific Audit Approach

Audit Methodology

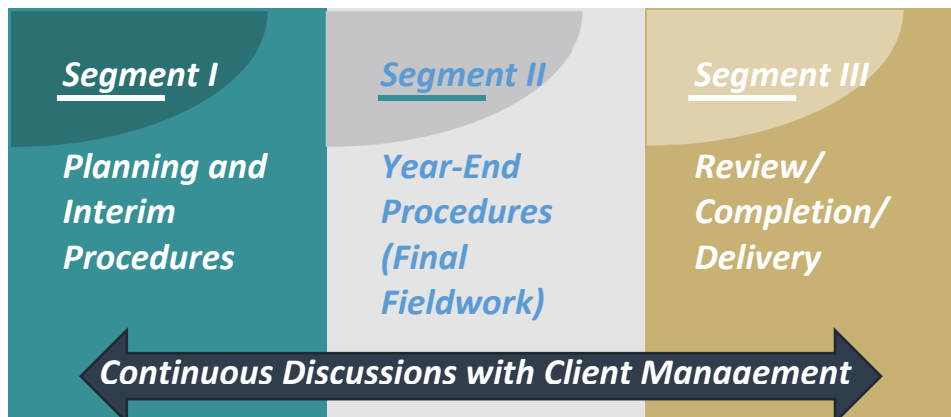
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “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

This segment includes:

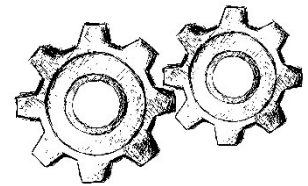


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with Town management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, 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 already in-depth 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

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;
- 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, if applicable;
- 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

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 and Major Fund, 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, if applicable.
- 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.

Level of Staff and Number of Hours to be Assigned

Based on the Town’s request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2023 audit in the following tabular presentations:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partner	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	10	10	30
Segment II - Final Audit Fieldwork Procedures	10	40	40	90
Segment III - Review, Completion and Delivery Procedures	20	20	20	60
Total Engagement	40	70	70	180

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

Analytical procedures can be applied to almost every financial statement balance in accordance with U.S. Generally Accepted Auditing Standards. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible. Analytical procedures may augment substantive tests of details depending on our overall risk assessment of Town accounts.

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

1. Identify the factors on which a given accounting result should depend;
2. Determine the approximate relationship between the accounting result and those underlying factors;
3. Predict what the current results should be if that relationship continued;
4. Compare the actual current result to the prediction;
5. Investigate and corroborate significant variances between the actual result and the prediction;
6. 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;
- Reviewing 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 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.

Approach to be taken in Determining Laws and Regulations to 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*.

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.

Sampling Techniques 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.

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 the MUNIS Financial Management System. We have a thorough understanding of the modules within this system, specifically the account inquiry, vendor inquiry, journal inquiry, capital asset module, payroll module, and various other functions and modules within the software. 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.

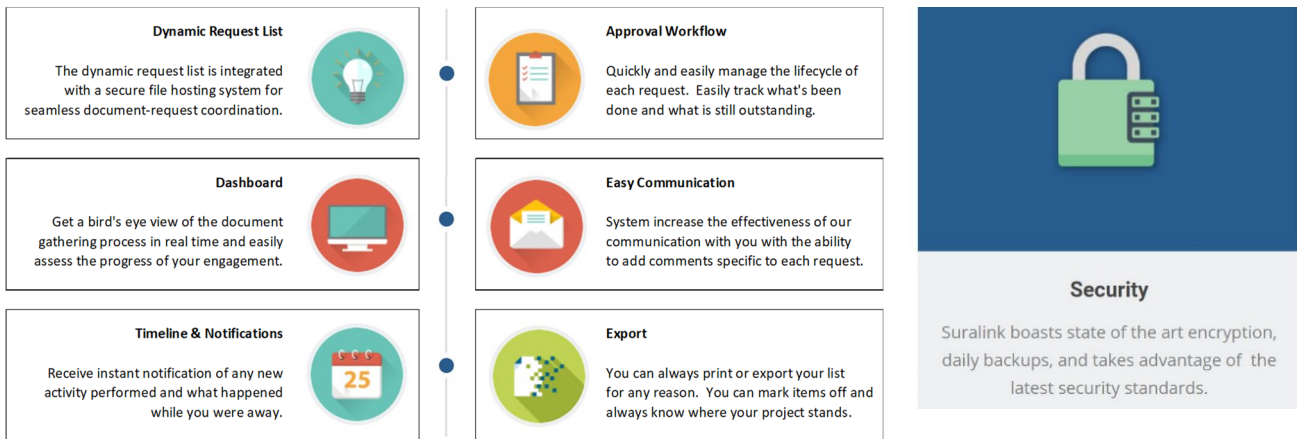
Artificial Intelligence (AI)

Mauldin & Jenkins is excited to be one the first accounting firms in the Southeast to utilize an artificial intelligence tool as part of our audit process – the AI Auditor. The AI Auditor allows for us to scan 100% of your transactions and provide new risk based insights during the audit (such as anomalous transaction patterns found). These risk based insights can be opportunities to correct mistakes or point to areas where there may be malicious activity. As part of our audit methodology, AI systems are becoming what sampling used to be. Sampling was a coping mechanism for big data; the new coping mechanism for big data is Artificial Intelligence (AI). As the amount of data in all audits increase, tools like these are more and more necessary to ensure we can provide you the highest quality audits and advice.

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.

Assistance with GASB Pronouncements

GASB has issued over 60 pronouncements in the past 20 years, and continues to research various projects of interest to governmental units. Subjects of note include:

- Re-examination of the financial reporting model;
- Revenue and expense recognition;
- Footnote disclosures;
- Capital assets reporting;
- Contingencies and risk disclosures; and
- Investment fees reporting and disclosures.

Considering the number of recently issued or pending GASB pronouncements, we believe proactive training on the parts of auditors and auditees to be of great importance. As in the past with our governmental clients (via free CPE and general discussions), our priority is to communicate all significant information to our clients and offer special training sessions relative to these subjects.

Methodology to be Used in Performing the “Risk Based” Approach in Determining Major Federal Programs

The Uniform Guidance of 2 CFR 200 (the “Uniform Guidance”), which replaced OMB Circular A-133 in implementing the audit requirements of the Single Audit Act, states that the auditor should use a risk-based approach to determine which federal programs are major programs. The Uniform Guidance also places the responsibility for identifying major programs on the auditor and provides criteria for the auditor to use in applying a risk-based approach. In evaluating risk, we will utilize the prescribed approach which considers, among other things:

- The current and prior audit experience with the Town.
- Oversight by the federal agencies and pass-through entities.
- Changes in personnel or systems.

We will utilize Firm governmental manuals and the Uniform Guidance to apply the risk-based approach as illustrated in the following steps:

- We will obtain the government’s schedule of expenditures of federal awards identifying each program/cluster.
- We will identify the programs/clusters with expenditures that meet the dollar threshold for Type A.
- We will perform risk assessment of the Type A programs/clusters to determine if any are low-risk programs and if they are not low-risk, they will be identified as major programs under the risk-based approach.
- For programs/clusters with expenditures that do not meet the dollar threshold for Type A, they will be identified as Type B programs and evaluated as to whether each Type B has expenditures that meet the dollar threshold for risk assessment and whether the Type B is considered a high-risk program.
- The total dollar amount of major programs determined in steps 3 and 4 above will be compared to the total federal expenditures to ensure the appropriate coverage is obtained. The major program expenditures must be at least 20% of total federal expenditures if the Town is deemed a low-risk auditee and at least 40% if the Town is not considered low-risk.

The standards allow for the risk criteria described above to be waived in the first year after a change in auditors. Exercising the waiver would result in all Type A programs/clusters being audited as major programs. We would consider this option and compare the major program determination using this method to that of the risk-based approach in performing the Single Audit of the Town for the first year a Single Audit is required.

Assistance with GFOA Certificate Program

Mauldin & Jenkins serves over 150 entities who seek and receive the GFOA Certificate on an annual basis. As part of the audit process, we review the entire Annual Comprehensive Financial Report, and complete the GFOA Disclosure Checklist to ensure all requirements are met. Additionally, we obtain and evaluate the GFOA points the Town received from the prior fiscal year to make sure each comment (if applicable) was addressed and assist the Town in drafting their response to each GFOA point. Lastly, we are available to assist management in the GFOA application process to ensure all requirements have been met. Mauldin & Jenkins is proud to state that all clients who have applied for the award have received it.

Membership

Our Firm is a member in good standing with all of the following professional organizations: American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), Government Finance Officers Association (GFOA), the Florida FGOA, and the AICPA Governmental Audit Quality Center. We are committed to the governmental sector as well via our involvement with these organizations as well as our volunteer work we provide via training and speaking engagements with these and other organizations. Note that as mentioned in our Letter of Transmittal, our very own Joel Black is now currently serving as Chair of the Governmental Accounting Standards Board. We have also had Firm personnel serve as the Florida Institute of CPAs Board Chairman and the AICPA Board Chairman. These are all evidence of our presence within the national governmental market place and also serves as examples of our commitment to the governmental sector.

Anticipated Schedule

The below time frames are estimates based on our understandings of the Town’s needs. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the Town. As noted in the table below, we want to work with Town personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the Town as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:

Timing of Audit Process and Procedures						
Segments	Sep	Oct	Nov	Dec	Jan	Feb
Segment I - Planning and Interim Procedures						
Ongoing consultation on major issues and developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	█					
Meet management to discuss audit risks and scopes.	█					
Engagement team planning meetings and performance of interim audit procedures.	█	█				
Gain understanding of significant processes and key controls.		█	█			
Perform testing of key controls with goal of reducing substantive audit testing.		█	█			
Determine nature, timing and extent of substantive tests to be performed.		█	█			
Finalize audit plan based on results to-date.		█	█			
Segment II - Final Audit Fieldwork Procedures						
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures and key ratios and relationship of financial data).				█	█	
Conduct a final evaluation of risk assessments.				█	█	
Conduct of progress meetings with management as needed and as often as desired.				█	█	
Preparation and delivery of draft Annual Comprehensive Financial Report (ACFR), reports, findings, management letter comments, and any other deliverables.				█	█	
Meeting with management to discuss draft deliverables and final completion and presentation time frames.					█	█
Segment III - Review, Completion and Delivery Procedures						
Upon management's review, delivery of ACFR, internal control reports, and management letter to management.						█
Presentation of audit deliverables to the governing board.						█

Identification of Anticipated Potential Audit Problems

Single Audits

Single Audits can be quite cumbersome – especially during a time when new programs are being created and new funding streams are available from the federal government. Since 2020, we have seen a significant amount of new federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act (“CARES”), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the Town if a Single Audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of Town personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA’s Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the federal government in response to the COVID-19 pandemic. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the Town as a recipient of any of this new funding.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins’ stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the Town’s representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

- Step 1** Define and understand the issue through discussion with the Town’s management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the Town’s research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with Town staff the Firm’s preferred position and rationale.
- Step 5** Resolve the issue.

Section 3: Past Experience

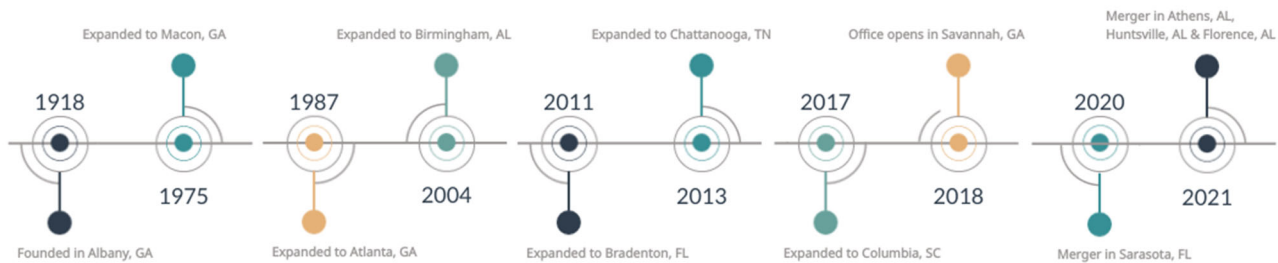
Experience and Qualifications

Firm Qualifications and Experience

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, Macon, Sandy Springs, Albany and Savannah, Georgia; Chattanooga, Tennessee; Raleigh, North Carolina; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

Firm History and Expansion



Mauldin & Jenkins provides over 139,000 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:

- **410,000** - approximate total hours of service provided annually to clients of the Firm
- **139,000** - 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
- **535** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **71** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **16** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **293** - number of federal Single Audits performed by the Firm in 2022 covering over \$7 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 **40 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.

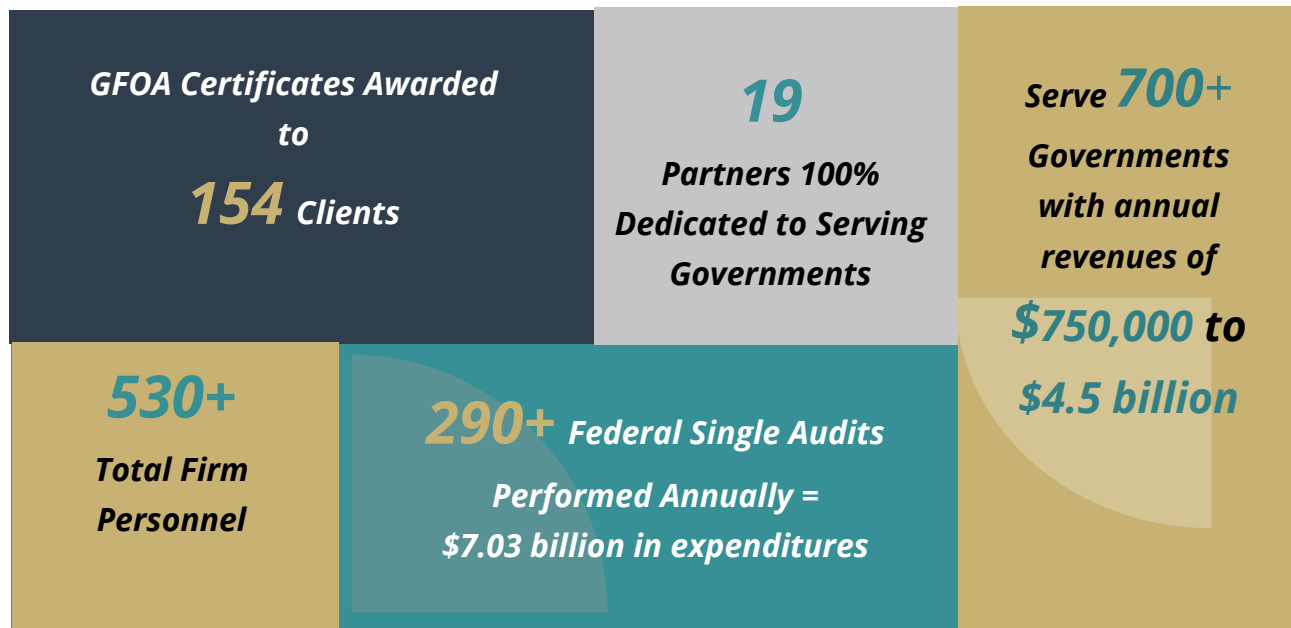


The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Letter of Transmittal, 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 **20 professionals with current experience in providing services to governmental entities** 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	71
Directors/Managers	13	120
Senior Associates	11	104
Associates	15	189
Total	47	484



Range of Activities

Other Industries and Services by Mauldin & Jenkins:

Each of Mauldin & Jenkins’ offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

Computer Assistance Capability

All of our 47 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.

Governments Served in the Past Five Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The governmental client listings on the following page 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 three years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Bainbridge
- 8) Baldwin
- 9) Ball Ground
- 10) Barnesville
- 11) Bloomingdale
- 12) Brookhaven
- 13) Brunswick
- 14) Byron
- 15) Cartersville
- 16) Cedartown
- 17) Centerville
- 18) Chamblee
- 19) Chattahoochee Hills
- 20) Clarkston
- 21) College Park
- 22) Conyers
- 23) Cordele
- 24) Covington
- 25) Dalton
- 26) Decatur
- 27) Doraville
- 28) Douglasville
- 29) Duluth
- 30) Dunwoody
- 31) Fairburn
- 32) Fayetteville
- 33) Flovilla
- 34) Forest Park
- 35) Forsyth
- 36) Garden City
- 37) Grovetown
- 38) Griffin
- 39) Hapeville
- 40) Hinesville
- 41) Holly Springs
- 42) Jefferson

- 43) Jeffersonville
- 44) Johns Creek
- 45) Kennesaw
- 46) Kingsland
- 47) LaGrange
- 48) Lawrenceville
- 49) Leesburg
- 50) Lilburn
- 51) Lone Oak
- 52) Lyons
- 53) Milledgeville
- 54) Milner
- 55) Milton
- 56) Monroe
- 57) Morrow
- 58) Nashville
- 59) Oxford
- 60) Peachtree City
- 61) Peachtree Corners
- 62) Pearson
- 63) Perry
- 64) Pooler
- 65) Powder Springs
- 66) Port Wentworth
- 67) Richmond Hill
- 68) Riverdale
- 69) Rockmart
- 70) Rome
- 71) Roswell
- 72) Sandy Springs
- 73) Savannah
- 74) Sharpsburg
- 75) Social Circle
- 76) South Fulton
- 77) St. Marys
- 78) Stockbridge
- 79) Stonecrest
- 80) Suwanee
- 81) Temple
- 82) Thomasville
- 83) Thunderbolt
- 84) Tifton
- 85) Toccoa

- 86) Tucker
- 87) Turin
- 88) Tybee Island
- 89) Union City
- 90) Valdosta
- 91) Villa Rica
- 92) Waycross
- 93) West Point

Alabama/Mississippi

- 94) Athens, AL
- 95) Huntsville, AL
- 96) Tuscaloosa, AL
- 97) Gulfport, MS
- 98) Meridian, MS

Florida

- 99) Apopka
- 100) Callaway
- 101) Clewiston
- 102) Crystal River
- 103) Destin
- 104) Fernandina Beach
- 105) Ft. Myers Beach
- 106) Haines City
- 107) Hallandale Beach
- 108) Indiantown
- 109) Islamorada
- 110) Jupiter Inlet Colony
- 111) LaBelle
- 112) Lake Placid
- 113) Longboat Key
- 114) Marco Island
- 115) Naples
- 116) New Port Richey
- 117) North Port
- 118) Pinecrest
- 119) Plant City
- 120) Tarpon Springs
- 121) Tequesta
- 122) Wildwood

North Carolina

- 123) Asheville
- 124) Black Mountain
- 125) Garner
- 126) Hendersonville
- 127) Jacksonville
- 128) Rocky Mount
- 129) Selma
- 130) Zebulon

South Carolina

- 131) Aiken
- 132) Beaufort
- 133) Cayce
- 134) Chapin
- 135) Charleston
- 136) Clemson
- 137) Clover
- 138) Hanahan
- 139) Hardeeville
- 140) Hemingway
- 141) Hilton Head Island
- 142) Hollywood
- 143) Georgetown
- 144) Goose Creek
- 145) Johnsonville
- 146) Kiawah Island
- 147) Mount Pleasant
- 148) North Augusta
- 149) North Charleston
- 150) Orangeburg
- 151) Pamplico
- 152) Rock Hill
- 153) Seabrook Island
- 154) Summerville

Tennessee

- 155) Bristol
- 156) Clarksville
- 157) Jamestown
- 158) Jackson
- 159) Spring Hill

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **154** 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) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) DeKalb
- 11) Douglas
- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty
- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC

- 31) Rockdale

- 32) Spalding
- 33) Walton
- 34) Whitfield

Cities:

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL
- 46) Bristol, TN
- 47) Brookhaven
- 48) Brunswick
- 49) Callaway, FL
- 50) Cartersville
- 51) Cayce, SC
- 52) Chamblee
- 53) Charleston, SC
- 54) Chamblee
- 55) Chapin, SC
- 56) Clarksville, TN
- 57) Clemson, SC
- 58) College Park
- 59) Conyers
- 60) Cooper City, FL

- 61) Covington
- 62) Decatur
- 63) Douglasville
- 64) Dunwoody
- 65) Fayetteville
- 66) Fairburn
- 67) Forest Park
- 68) Garden City
- 69) Griffin
- 70) Gulfport, MS
- 71) Haines City, FL
- 72) Hallandale Bch, FL
- 73) Hapeville
- 74) Hardeeville, SC
- 75) Hendersonville, NC
- 76) Hinesville
- 77) Holly Springs
- 78) John's Creek
- 79) Kennesaw
- 80) Kiawah Island
- 81) Kingsland
- 82) Marco Island, FL
- 83) Lagrange
- 84) Lawrenceville
- 85) Longboat Key, FL
- 86) Milledgeville
- 87) Milton
- 88) Monroe
- 89) Morrow
- 90) Mount Pleasant, SC
- 91) Naples, FL

- 92) N. Augusta, SC
- 93) N. Charleston, SC
- 94) North Port, FL
- 95) Peachtree City
- 96) Pensacola, FL
- 97) Perry
- 98) Pinecrest, FL
- 99) Plant City, FL
- 100) Pooler
- 101) Port Wentworth
- 102) Powder Springs
- 103) Richmond Hill
- 104) Riverdale
- 105) Rockmart
- 106) Rome
- 107) Roswell
- 108) St. Marys
- 109) Sandy Springs
- 110) Savannah
- 111) Social Circle
- 112) Stockbridge
- 113) Suwanee
- 114) Thunderbolt
- 115) Tarpon Springs, FL
- 116) Thomasville
- 117) Tuscaloosa, AL
- 118) Union City
- 119) Valdosta
- 120) Villa Rica

Boards of Education:

- 121) Atlanta Public Schools
- 122) Beaufort County Schools
- 123) Bibb County Schools
- 124) Cartersville City Schools
- 125) Cobb County Schools
- 126) Fayette County Schools
- 127) Fulton County Schools
- 128) Gwinnett County Schools
- 129) Horry County Schools
- 130) Lee County School District
- 131) Marietta City Schools
- 132) Richland Co. School District One
- 133) Savannah-Chatham County Schools

State Governmental Entities:

- 134) Ga. Environ. Fin. Auth. (GEFA)
- 135) Ga. Ports Authority

Other Governmental Entities:

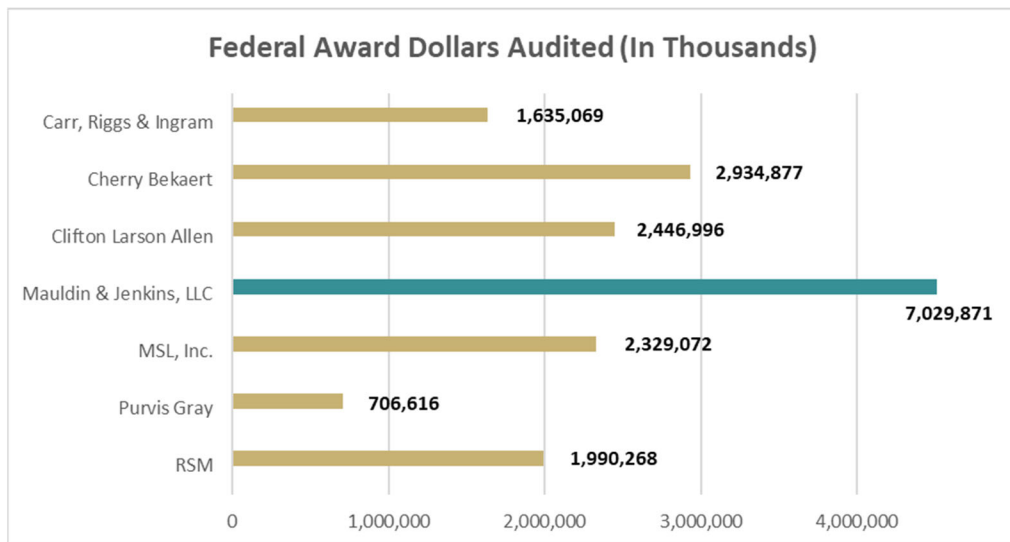
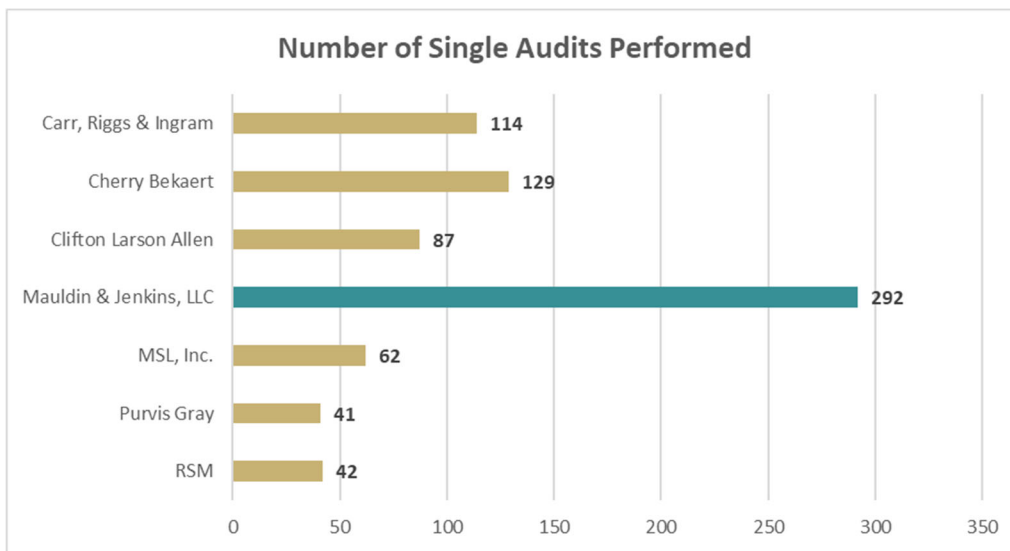
- 136) Beaufort Jasper Water & Sewer Authority

- 137) Cape Fear Public Utility Authority
- 138) Central Savannah River Area Regional Comm.
- 139) Charleston Water System
- 140) Clayton County Water Authority
- 141) Cobb County - Marietta Water Authority
- 142) Emerald Coast Utilities Authority
- 143) Greenville Water System
- 144) Greenwood Commissioners of Public Works
- 145) Greer Commission of Public Works
- 146) Henry County Water Authority
- 147) Lowcountry Regional Transportation Authority
- 148) Macon Water Authority
- 149) Mount Pleasant Waterworks
- 150) North Charleston Sewer District
- 151) Port of Corpus Christi Authority
- 152) Public Building Authority of Knox Co. & Knoxville
- 153) South Florida Transportation Authority
- 154) Tampa Bay Water Authority

Single Audit Experience

With the distribution of Coronavirus State and Local Fiscal Recover Funds during 2021 and 2022, many entities will require Single Audits over the expenditures of these funds. Mauldin & Jenkins is a leader in providing audit and Single Audit services to governmental and not-for-profit entities in the Southeast similar to the Town. We also have substantial experience performing Florida State Single Audits as required by the Florida Auditor General’s office. Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2022, Mauldin & Jenkins audited **292 entities** representing approximately **\$7.03 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.



NOTE: The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2022 (the last year for which complete information is available) for states in which our Firm has offices.

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past five 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.

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 November 12, 2020, 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 report on external quality control review is provided on the following page. **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, Adam Fraley, Daniel Anderson, Trey Scott and Alison Wester 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

November 12, 2020

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, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith 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, an audit of a broker-dealer and an examination of service organization's SOC 1 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.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | T 800.296.3710 | F 540.371.3598

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, 2020, 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

Similar Engagements

The following is a list of governmental audits performed in the past five 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) 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.
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
Partners	Daniel Anderson, 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

2) Town of Jupiter Inlet Colony, Florida

General Information	Municipal government with a population of approximately 400. The Town has assets of approximately \$14 million and annual revenues of approximately \$3.5 million. The Town provides numerous services including: general government, public safety, public works, roads and walkways, and building, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Florida Statutes. Preparation of the Annual Financial Report.
Dates	September 30, 2021 through present
Partner	Daniel Anderson
Total Hours	200 hours
Contact Information	Mr. Kevin Lucas, Town Administrator – (561) 746-3787 lucask@jupiterinletcolony.org 50 Colony Road, Jupiter Inlet, FL 33469

3) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

4) 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.
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 csmith@wildwood-fl.gov 100 N Main St, Wildwood, FL 34785

5) Town of Longboat Key, Florida

General Information	Municipal government with a population of approximately 7,600. The Town has assets and deferred outflows of resources of approximately \$241 million and annual revenues of approximately \$62 million. The Town provides numerous services including: water and sewer, public safety, transportation, Leisure services, and other customary services.
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, 2014 through present
Partner	Wade Sansbury
Total Hours	350 hours
Contact Information	Ms. Sue Smith, Finance Director – (941) 316-6882 – Fax (941) 316-1656 ssmith@longboatkey.org 501 Bay Isles Road, Longboat Key, FL 34228

The following is a list of municipal governmental audits performed in the past three years by the Bradenton office along with contact names and phone numbers for the Town to utilize in evaluating our experience, abilities, and past performances serving similar Florida entities:

<u>Client Name</u>	<u>Dates of Annual Audit Services</u>	<u>Contact Person</u>	<u>Phone Number</u>	<u>Hours</u>	<u>Partner</u>
1 City of Apopka	2020 to current	Blanche Sherman, Finance Director	407-703-1709	450	Anderson
2 City of Callaway	2018 to current	David Schultz, Finance Director	850-871-6000	300	Sansbury
3 City of Clewiston	2019 to current	Shari Howell, Finance Director	863-983-1484	300	Sansbury
4 City of Crystal River	2014 to current	Michelle Russell, Finance Director	352-795-4216	300	Sansbury
5 City of Fernandina Beach	2021 to current	Pauline Testagrose, Comptroller	904-310-3334	500	Sansbury
6 City of Haines City	2012 to current	Omar DeJesus, Finance Director	863-421-9902	400	Sansbury
7 City of Hallandale Beach	2017 to current	Geovanne Neste, Finance Director	954-457-1365	550	Sansbury
8 City of LaBelle	2021 to current	Gracie Morton, Finance Director	863-675-2872	200	Anderson
9 City of Marco Island	2013 to current	Gil Polanco, Finance Director	239-389-5016	350	Anderson
10 City of Naples	2006 to current	Gary Young, Finance Director	239-213-1815	550	Sansbury
11 City of New Port Richey	2021 to current	Crystal Dunn, Finance Director	727-853-1054	450	Sansbury
12 City of North Port	2013 to current	Scott Skipper, Accounting Director	941-429-7108	450	Sansbury
13 City of Palmetto	2021 to current	Cheryl Miller, Finance Director	941-723-4570	450	Sansbury
14 City of Plant City	2013 to current	Diane Reichard, Finance Director	813-659-4215	450	Sansbury
15 City of Tarpon Springs	2020 to current	Ron Harring, Finance Director	727-943-1150	400	Anderson
16 City of Wildwood	2018 to current	Cassandra Smith, City Clerk/Finance Director	352-330-1330	300	Anderson
17 Town of Fort Myers Beach	2019 to current	Joan Renaudo, Accounting Manager	239-765-0202	350	Sansbury
18 Town of Jupiter Inlet Colony	2021 to current	Kevin Lucas, Town Administrator	561-746-3787	350	Anderson
19 Town of Jupiter Island	Beginning 2023	Matthew Pazanski, Finance/HR Director	772-545-0103	400	Anderson
20 Town of Lake Placid	2012 to current	Rachel Osborne, Finance Director	863-699-3747	250	Anderson
21 Town of Longboat Key	2014 to current	Susan Smith, Finance Director	941-316-6882	400	Sansbury
22 Village of Islamorada	2013 to current	Maria Bassett, Finance Director	305-664-6445	450	Anderson
23 Village of Tequesta	2021 to current	Jeff Snyder, Finance Director	561-768-0424	300	Sansbury

**Section 4:
Operational Information**

Firm Contact Information and Corporate Status

Firm Name: Mauldin & Jenkins, LLC
Address: 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
Additional Locations: Sarasota, Florida; Albany, Macon, Atlanta, Savannah, Sandy Springs, Georgia; Raleigh, North Carolina; Columbia, South Carolina; Chattanooga, Tennessee; Athens, Birmingham, Huntsville, Florence, Alabama
Principal Contacts: Wade Sansbury (address above), wsansbury@mjcpa.com and Daniel Anderson, danderson@mjcpa.com
Phone: 941-747-4483
Fax: 941-747-6035
Federal ID: 58-0692043
Website: www.mjcpa.com

Date Established Under Name Given: State of Florida – 5/11/2011; State of Georgia – 1918

Type of Ownership/Legal Structure: Mauldin & Jenkins is a limited liability corporation (LLC). Our Firm is incorporated in the States of Florida, Georgia, Alabama, Tennessee, and South Carolina.


Ron DeSantis, Governor Julie I. Brown, Secretary

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

LICENSE NUMBER: AD0007585 **EXPIRATION DATE: DECEMBER 31, 2023**

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: 12/15/2021 Always verify licenses online at MyFloridaLicense.com

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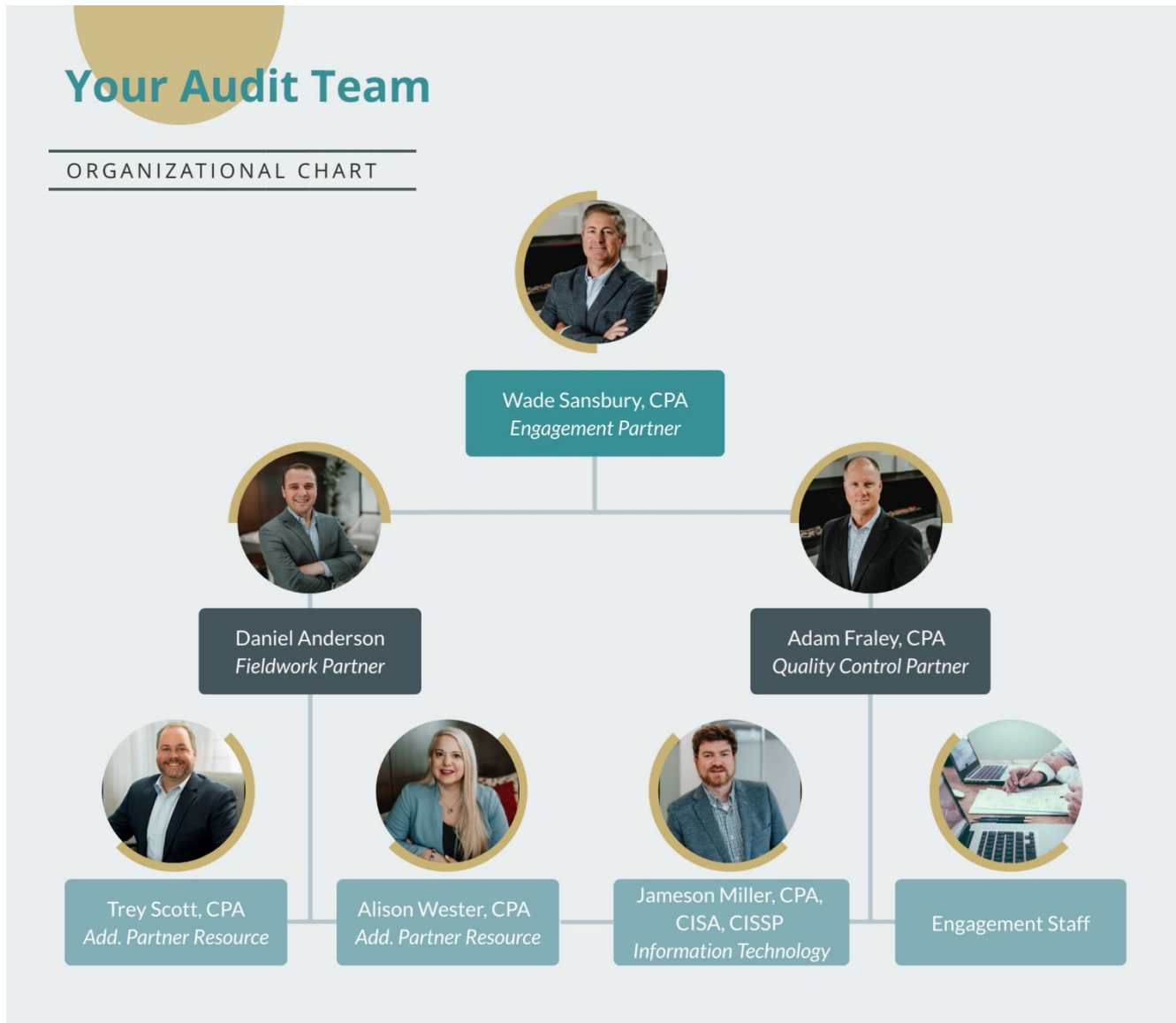
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Ability of Personnel

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 500 professionals within the Firm and approximately 45 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 Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	28
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Daniel Anderson, CPA	Engagement Fieldwork Partner	15
Jameson Miller	IT Consultant	14



The above team dedicated to audit the Town will include (at a minimum): two partners, one manager, and at least one staff professional and will be fully staffed from our Bradenton, Florida office location. The partner in-charge of fieldwork and staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The engagement lead partner 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.

Individual Resumes of Key Personnel

Please see the following pages for information on key individuals who are slated to serve and who are available to serve the Town during the audit process.

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. 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, 2023.

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) Albany
- 2) Apopka
- 3) Arcadia
- 4) Beaufort
- 5) Bradenton
- 6) Callaway
- 7) Clewiston
- 8) Conyers
- 9) Cooper City
- 10) Cordele
- 11) Covington
- 12) Crystal River
- 13) Decatur
- 14) Destin
- 15) Fernandina Beach
- 16) Fort Myers Beach
- 17) Griffin
- 18) Haines City
- 19) Hallandale Beach
- 20) Islamorada
- 21) Lake Placid
- 22) Longboat Key
- 23) Marco Island
- 24) Milledgeville

- 25) Morrow
- 26) Milton
- 27) Monrow
- 28) Naples
- 29) North Port
- 30) Palmetto
- 31) Pensacola
- 32) Pinecrest
- 33) Plant City
- 34) Roswell
- 35) Sandy Springs
- 36) Social Circle
- 37) Tarpon Springs
- 38) Tequesta
- 39) Union City

Counties

- 40) Liberty County
- 41) Lumpkin County
- 42) Henry County
- 43) Taylor County
- 44) Rockdale County
- 45) Sumter County
- 46) Clayton County
- 47) Bibb County
- 48) Dougherty County

- 49) Toombs County
- 50) Monroe County
- 51) Stephens County
- 52) Forsyth County
- 53) Walton County
- 54) Moore County, SC
- 55) Hernando County, FL
- 56) Union County, FL

Boards of Education

- 57) Highlands Co. School District
- 58) Lee Co. School District
- 59) Forsyth Co. BOE
- 60) Gwinnett Co. BOE
- 61) Henry Co. BOE

Other Governmental Units

- 62) Tampa Bay Water
- 63) Hardee Co. Industrial Development Authority
- 64) Ocean Highway and Port Authority
- 65) South Florida Regional Transportation Authority
- 66) Lakeland Area Mass Transit
- 67) Captiva Erosion Prevention District

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:

- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2022 FICPA State and Local Government Accounting Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours
- 2021 Government Accounting & Auditing Conference – 6.5 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 AICPA Understanding the Independence Implications of the New State and Local Government Affiliates Ethics Interpretation – 2 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 AICPA Real-World Frauds in Government – 4 credit hours
- 2021 AICPA Major Firms Group Meeting – Participant – 5.5 credit hours
- 2020 Advanced Fraud Techniques – 6 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 AICPA COVID-19 Audit Implications – 2 credit hours
- 2020 National AICPA Governmental Update Conference – Participant – 17 credit hours

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 the partner in charge of the Atlanta offices and 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:

- 2023 M&J Governmental Conference

- 2022 M&J Governmental Conference
- 2021 GGFOA Annual Conference Financial Statements Footnotes – Instructor
- 2021 AICPA Understanding Independence Implications of New SALG Affiliates Ethics Interpretation – Participant
- 2021 Octane Governmental Conference – Instructor
- 2021 Government Audit Quality Center Annual Update – Participant
- 2021 1st and 2nd Quarter Client Governmental Trainings – Organizer and Participant

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 15 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, 2023.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities. A condensed listing of governmental audit clients served by Daniel is listed below:

Cities

- | | | |
|-------------------------|--|---|
| 1) Apopka | 10) Marco Island | 19) Hardee Co. Industrial Development Authority |
| 2) Clewiston | 11) Naples | 20) South Florida Regional Transportation Authority |
| 3) Crystal River | 12) Palmetto | 21) Lakeland Area Mass Transit |
| 4) Fernandina Beach | 13) Plant City | 22) Captiva Erosion Prevention District |
| 5) Hallandale Beach | 14) Tarpon Springs | 23) Citrus Co. Mosquito Control |
| 6) Islamorada | 15) Tequesta | 24) Englewood Water District |
| 7) Jupiter Inlet Colony | 16) Wildwood | |
| 8) LaBelle | <u>Other Governmental Units</u> | |
| 9) Lake Placid | 17) Tampa Bay Water | |
| | 18) Seacoast Utility Authority | |

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:

- 2023 M&J Client CPE – Participant and Instructor – 7 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
- 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 FGFOA School of Governmental Finance – Instructor – Preparing Your ACFR – 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
- 2021 FGFOA Webinar – Coronavirus State & Local Fiscal Recovery Funds – Instructor – 2 credit hours
- 2021 FGFOA School of Governmental Finance – Instructor – 2 credit hours
- 2021 FICPA State and Local Government Conference – 14 credit hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2021 M&J Governmental Conference – Participant and Instructor – 13.5 credit hours
- 2021 FGFOA Conference – 8 credit hours
- 2020 M&J Governmental Conference – 12 credit hours
- 2020 AICPA National Governmental Conference – 12 credit hours
- 2020 FGFOA Webinar Instructor – GASB 84 Fiduciary Activity Implementation

Garrett Marlowe, CPA

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 five 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 senior 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, 2024.

Technical Experience

Garret 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. A condensed listing of governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Hallandale Beach
- 5) Islamorada
- 6) LaBelle
- 7) Lake Placid
- 8) Longboat Key
- 9) Plant City

- 10) Tarpon Springs
- 11) Wildwood

Other Governmental Units

- 12) Tampa Bay Water
- 13) South Florida Regional Transportation Authority
- 14) Captiva Erosion Prevention District
- 15) Emerald Coast Utilities Authority

- 16) Amelia Island Convention & Visitor’s Bureau

- 17) Ocean Highway and Port Authority
- 18) Manatee School of Arts and Sciences
- 19) Sky Academy Englewood
- 20) Sky Academy Venice

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

- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference
- 2022 Ethics and Professional Conduct for CPAs in Florida
- 2022 Thomson Reuters Audit Watch University Level 5
- 2022 M&J GASB Update
- 2021 M&J Governmental Conference
- 2021 M&J Single Audit and ACFR Training
- 2021 Thomson Reuters Audit Watch University Level 4
- 2020 M&J Governmental Conference
- 2020 Thomson Reuters Audit Watch University Level 3

Christopher Baum, CPA

Senior Associate
Bradenton, Florida

941-714-7972

cbaum@mjcpa.com



Chris Baum is a senior associate and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Chris works exclusively in the governmental sector of the Firm’s audit practice. Chris has approximately six years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Chris has significant experience with his client’s computer systems. This includes specific experience with remote auditing via web access to client information. Chris’ experience includes three years with the Florida Auditor General’s office. Chris’ Florida license number is AC52055 and is currently active through December 31, 2024.

Technical Experience

During his career, Chris has served numerous governmental clients. A condensed listing of governmental audit clients served by Chris is listed below:

Cities

- 1) Destin
- 2) Gainesville
- 3) Naples
- 4) New Port Richey
- 5) Plant City
- 6) Sarasota

School Districts

- 7) Charlotte County

- 8) Citrus County
- 9) Clay County
- 10) DeSoto County
- 11) Flagler County
- 12) Hernando County
- 13) Manatee County
- 14) Pinellas County
- 15) Sarasota County
- 16) Union County BOE

Florida Counties

- 17) DeSoto County
- 18) Hernando County

Other Governmental Units

- 19) Peace River Manasota Regional Water Supply
- 20) Southwest Florida Water Management District
- 21) Hillsborough Airport Authority

Professional Associations and Education

- Bachelor of Science in Accounting from University of South Florida in 2012
- Associate of Arts from Hillsborough Community College in 2009
- 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

Chris 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. Listed below are just some of the training courses Chris has attended over the last few years:

- 2022 FGFOA Conference – Participant – 19 credit hours
- 2022 FICPA Nature Coast Conference – 6 hours
- 2022 Compliance Supplement Update – 2 hours
- 2022 GASB 87 Leases Overview – 2 hours
- 2022 CPA Academy GASB 87 and 96 – 4.5 hours
- 2022 CPA Academy Identifying and Testing of Fraud – 5 hours
- 2021 FGFOA Conference – 18 hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Jacob Kinsel, CPA

Senior Associate
Bradenton, Florida

941-741-2207

jkinsel@mjcpa.com



Jacob Kinsel is a senior associate with Mauldin & Jenkins who works primarily in the governmental sector of the Firm’s audit practice. Jacob has approximately five years of experience serving governmental clients including municipalities, special districts and pension plans. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations. Jacob will be available to work as an additional senior for the Town audit responsible for the day to day audit procedures on-site with the Town. Jacob’s Florida license number is AC57710 and is currently active through December 31, 2024. Jacob 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.

Technical Experience

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

Cities

1. Apopka
2. Hallandale Beach
3. Marco Island
4. North Port
5. Plant City
6. Islamorada

Other Governmental Units

7. Hardee Co. Industrial Development Authority
8. Lakeland Area Mass Transit District
9. North Port Firefighters’ Pension Plan
10. North Port Police Officers’ Pension Plan
11. South Florida Regional Transportation Authority
12. Trailer Estates Parks & Recreation District
13. Bayshore Gardens Parks & Recreation District

Professional Associations and Education

- Bachelor of Science in Accounting from University of Central Florida in 2018
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Jacob 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. Additionally, Jacob has served as an instructor and participant at Firm sponsored CPE events. Listed below are just some of the training courses Jacob has attended over the last few years:

- 2022 M&J Governmental Conference – Participant – 13 credit hours
- 2021 M&J Governmental Conference – Participant – 11 credit hours
- 2021 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2021 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2021 Thomson Reuters Experienced In-Charge Training – Participant – 24 credit hours
- 2020 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2020 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2020 Thomson Reuters In-Charge Training – Participant – 24 credit hours

Other Key Individuals Available to Serve the Town

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the Town's audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States. On the following pages is information on several additional key individuals who are available to serve the Town during the audit process.

Alison N. Wester, CPA, CGMA

Partner
Bradenton, Florida

941-714-7963
awester@mjcpa.com

Alison Wester is a partner and a Certified Public Accountant (2000) with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm's audit practice. Alison has over 25 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the Town. Alison's Florida license number is AC43452 and is currently active through December 31, 2023.



Technical Experience

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts/authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- 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 Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm's Partner Advisory Board and is a current member of the Firm's Leadership and Career Development Committee. She served on the AICPA's Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA's Women's Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents' Association in Bradenton, as well as a board member and secretary for the Excelsior Education and Training Foundation, also in Bradenton.

Audit Training

Alison annually exceeds the minimum training requirements and standards. She 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 Alison has attended over the last few years:

- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Participant – 6.5 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours

- 2020 Remote Audit Best Practices – Participant – 1 hour
- 2020 Internal Control and Fraud in Governmental and Nonprofits – Participant – 11 hours
- 2019 M&J Governmental Training – Participant – 16 credit hours
- 2019 M&J Governmental Conference – Participant
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

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 16 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, 2023.



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 engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, 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

- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Instructor and Participant
- 2021 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People – Instructor
- 2021 GFOASC – Governmental Financial Report Card – Instructor
- 2021 Georgia Fiscal Management Council Conference – GASB Update – Instructor
- 2021 South Carolina Association of Public Accountants – Evaluating Gov Financial Stmts – Instructor
- 2021 M&J Governmental In-charge Training – Various – Instructor

Other Staff Resources (Technology Services and Fraud Examinations)

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



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.

Other Resources For Non-Audit Services (Advisory Services, Information Technology Services and Fraud Examinations)



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.
- Florida Department of Management Services
- Florida Turnpike Enterprise
- Georgia Department of Administrative Services
- Georgia Department of Community Health
- Georgia Department of Economic Development
- 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

Respective Services Provided:

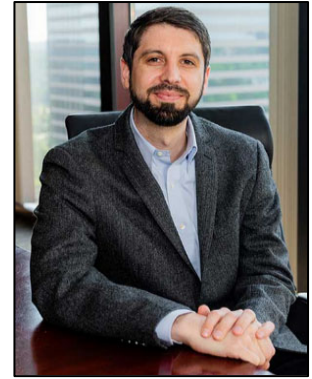
- Zero Based Budgeting Assessment and Strategic Design
- Strategic Planning Assistance, and Utilities Dept. Assessments
- Water/Sewer Utility Billing Assessment
- Water/Sewer Utility Billing Assessment
- Zero Based Budgeting Assessment and Strategic Design
- Finance Function Assessment
- Water/Sewer Utility Billing Assessment
- Service Delivery Model Assessment
- Human Resources Assessment
- Human Resources Recommendation Implementation
- Workforce Innovation and Opportunity Act (WIOA) Grant Assistance
- 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 Assistance
- 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

Special Purpose Entities:

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

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 in 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 in 1993. 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.

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.

Retention > 87%

This indicates that we retain 87% of our staff for a minimum of five years.

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.

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.

Free Continuing Education for Governmental Clients

We provide free continuing education for all of our governmental clients. We pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We obtain the input and services of experienced outside speakers along with our in-house professionals.

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Annual Comprehensive Financial Report Preparation
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB Projects & Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees

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

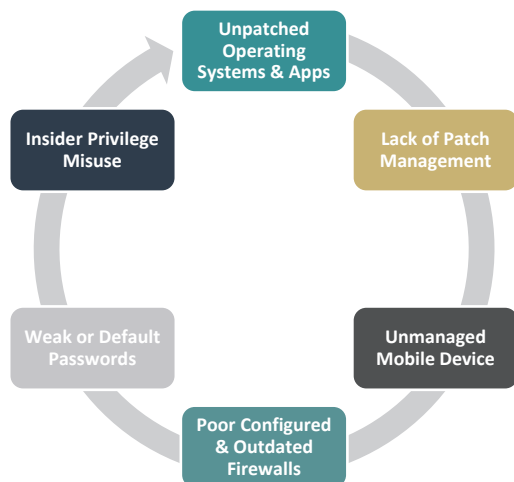
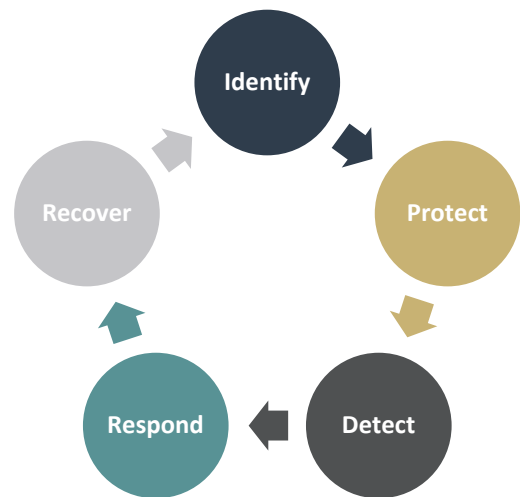
Governmental IT Solutions

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.

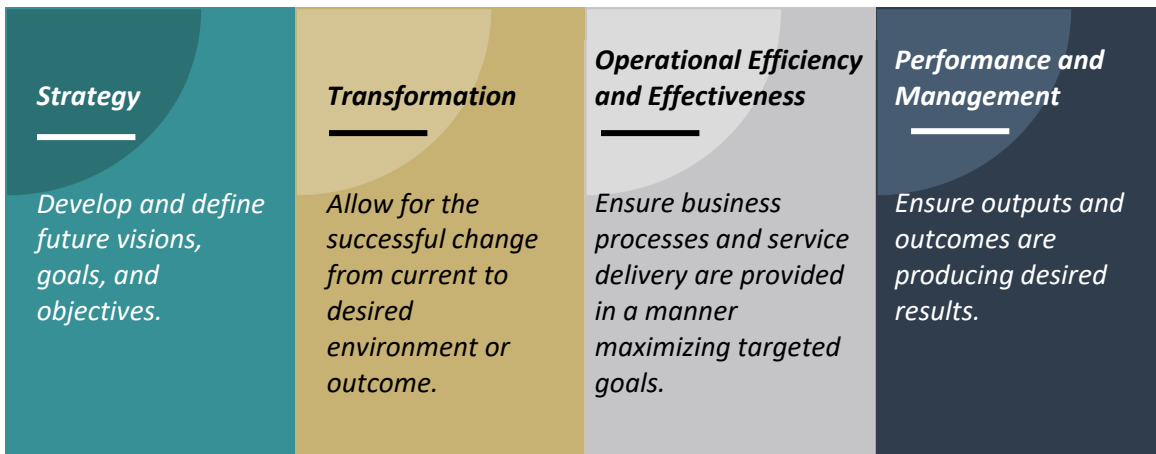


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more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



**Tab 5:
Proposer Disclosure Forms**

TOWN OF JUNO BEACH

AUDIT SERVICES

Attachment A - Proposal Response Forms

PROPOSER INFORMATION	
PROJECT ORGANIZATION (PROPOSER)	
Name of Business:	Mauldin & Jenkins, LLC
Principal Contact Person:	Wade P. Sansbury
Address 1:	1401 Manatee Avenue West, Suite 1200
Address 2:	Bradenton, Florida 34205
Address 3:	
Telephone:	941-747-4483
FAX:	941-747-6035
E-mail:	wsansbury@mjcpa.com
Name of Individual Project Manager:	Daniel R. Anderson
Telephone:	941-747-4483
E-mail:	danderson@mjcpa.com
Location of Project Office:	Bradenton, Florida

TOWN OF JUNO BEACH

AUDIT SERVICES

PROPOSER REFERENCES	
<p>Please submit a minimum of three references in detail; give client references who have been clients (of the Proposer) for at least one year (preferably municipal governments or other governmental agencies of similar size in Florida where your company has provided same and similar services Auditing Services). The Town may contact some of the Proposer’s current and former clients, both supplied by the Proposer and independently derived, to request that they validate the qualifications of the Proposer and the accuracy of the claims made by the Proposer in its Proposal, and that they assess the Proposal’s ability to perform the types, level and quality of services that the Town desires. All references contacted will be asked to rate those aspects of the Proposal’s performance on a scale from 0 – 5: zero (0) being poor and (5) being excellent.</p> <p style="margin-left: 40px;">Excellent: Frequently exceeds client reference’s specifications/requirements</p> <p style="margin-left: 40px;">Good: Meets client reference’s specification/requirements.</p> <p style="margin-left: 40px;">Poor: Frequently does not meet client reference’s specifications / requirements</p>	
1. CUSTOMER NAME:	Village of Tequesta, Florida
CUSTOMER LOCATION:	Tequesta, Florida
POPULATION, if Government:	Approximately 6,000
CUSTOMER CONTACT PERSON:	Mr. Jeffery Snyder, Finance Director
CUSTOMER PHONE NUMBER:	561-768-0424
CUSTOMER CONTACT FAX:	561-768-0699
CUSTOMER CONTACT E-MAIL:	jsnyder@tequesta.org
PROJECT DESCRIPTION:	Financial and Compliance Audits
2. CUSTOMER NAME:	Town of Jupiter Inlet Colony, Florida
CUSTOMER LOCATION:	Jupiter Inlet Colony, Florida
POPULATION, if Government:	Approximately 400
CUSTOMER CONTACT PERSON:	Mr. Kevin Lucas, Town Administrator
CUSTOMER PHONE NUMBER:	561-746-3787
CUSTOMER CONTACT FAX:	N/A
CUSTOMER CONTACT E-MAIL:	lucask@jupiterinletcolony.org
PROJECT DESCRIPTION:	Financial and Compliance Audits

3. CUSTOMER NAME:	City of North Port, Florida
CUSTOMER LOCATION:	North Port, Florida
POPULATION, if Government:	Approximately 60,000
CUSTOMER CONTACT PERSON:	Mr. Scott Skipper, Accounting Manager
CUSTOMER PHONE NUMBER:	941-429-7108
CUSTOMER CONTACT FAX:	941-429-7209
CUSTOMER CONTACT E-MAIL:	sskipper@cityofnorthport.com
PROJECT DESCRIPTION:	Financial and Compliance Audits
4. CUSTOMER NAME:	City of Wildwood, Florida
CUSTOMER LOCATION:	Wildwood, Florida
POPULATION, if Government:	Approximately 16,500
CUSTOMER CONTACT PERSON:	Ms. Cassandra Smith, Assistant City Manager/CF
CUSTOMER PHONE NUMBER:	352-661-6106
CUSTOMER CONTACT FAX:	N/A
CUSTOMER CONTACT E-MAIL:	csmith@wildwood-fl.gov
PROJECT DESCRIPTION:	Financial and Compliance Audits
5. CUSTOMER NAME:	Town of Longboat Key, Florida
CUSTOMER LOCATION:	Longboat Key, Florida
POPULATION, if Government:	Approximately 7,600
CUSTOMER CONTACT PERSON:	Ms. Sue Smith, Finance Director
CUSTOMER PHONE NUMBER:	941-316-6882
CUSTOMER CONTACT FAX:	941-316-1656
CUSTOMER CONTACT E-MAIL:	ssmith@longboatkey.org
PROJECT DESCRIPTION:	Financial and Compliance Audits

TOWN OF JUNO BEACH

AUDIT SERVICES

NON-COLLUSIVE AFFIDAVIT FORM

STATE OF Florida

COUNTY OF Manatee

Wade P. Sansbury, being first duly sworn deposes and says that:

- 1. He/She is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting the Proposal.
2. The Proposal is genuine and is not a collusive or sham Proposal.
3. Neither the Proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, have in any way, colluded, conspired, connived, or agreed, directly or indirectly, with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the Contract for which the attached Proposal has been submitted; or to refrain from bidding in connection with such Contract; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Proposer, firm, or person to fix the price in the attached Proposal or of any other Proposer, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price in any other Proposer; or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage in the proposed Contract.
4. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Date: September/8, 2023 /

By Wade P. Sansbury [Signature]

Title Partner

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared Wade P. Sansbury, an authorized representative of Mauldin & Jenkins, LLP, well known to me and known to me to be the person(s) described in and who executed the foregoing instrument and have acknowledged before me that they executed the same. WITNESS my hand and official seal in the County and State last aforesaid this 8th day of September, 2023.

[Signature]
Notary Public - State of Florida at Large (Printed, typed or stamped commissioned name of notary public)



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

TOWN OF JUNO BEACH

AUDIT SERVICES

PROPOSER'S CERTIFICATION FORM

The below signed Proposer certifies that he/she has read, carefully examined, and thoroughly understands the terms, conditions, and specifications contained in the RFP and any other documents accompanying or made a part of this RFP. The undersigned hereby proposes to furnish the services specified in the RFP. Furthermore, the undersigned agrees to abide by all conditions of this RFP. The undersigned certifies that all information contained in this submittal is truthful to the best of his/her knowledge and belief. The undersigned further certifies that he/she is duly authorized to submit this Proposal on behalf of the firm or entity submitting the Proposal and that the Proposer is ready, willing, and able to perform if awarded the contract.

The undersigned further certifies that this Proposal is made without prior understanding, agreement, connection, discussion, or collusion with any person, firm or corporation submitting a Proposal for the same service; that no officer, employee or agent of the Town of Juno Beach or other Proposer has any interest in the Proposal; and that the undersigned executed this Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

wsansbury@mjcpa.com
E-MAIL ADDRESS

Mauldin & Jenkins, LLC
NAME OF BUSINESS

BY: Wade P. Sansbury
SIGNATURE

Sworn to and subscribed before me
this 6th day of September, 2023.

Wade P. Sansbury, Partner
PRINTED NAME AND TITLE

Jacquelyn McGlaughlin
SIGNATURE OF NOTARY

1401 Manatee Avenue West, Suite 1200
MAILING ADDRESS

MY COMMISSION EXPIRES: 7/12/25

Bradenton, Florida 34205
CITY, STATE, ZIP CODE

PERSONALLY KNOWN

941-747-4483
TELEPHONE NUMBER

OR PRODUCED



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

TOWN OF JUNO BEACH

AUDIT SERVICES

PROPOSER'S QUALIFICATION STATEMENT FORM

The undersigned Proposer certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: Town of Juno Beach

ADDRESS: 340 Ocean Drive
Juno Beach, FL 33408

CIRCLE ONE

SUBMITTED BY Mauldin & Jenkins, LLC

Corporation
Partnership
Individual
Other - LLC

NAME Wade P. Sansbury, CPA

ADDRESS: 1401 Manatee Avenue West, Suite 1200 Bradenton, Florida 34205

TELEPHONE NO. 941-747-4483

FAX NO. 941-747-6035

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: Mauldin & Jenkins, LLC

The address of the principal place of business is: 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

2. If Proposer is a corporation, answer the following:

- a. Date of Incorporation: _____
- b. State of Incorporation: _____
- c. President's name: _____
- d. Vice President's name: _____
- e. Secretary's name: _____
- f. Treasurer's name: _____
- g. Name and address of Resident Agent: _____

3. If Proposer is an individual or a partnership, answer the following:

- a. Date of organization: _____

b. Name, address and ownership units of all partners:

c. State whether general or limited partnership: _____

3. If Proposer is other than an individual, corporation or partnership, describe the organization and give the name and address of principals: Not applicable.

5. If Proposer is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute. Not Applicable.

6. How many years has your organization been in business under its present business name?
105 years

a. Under what other former names has your organization operated?
Not applicable.

7. Indicate registration, license numbers or certificate numbers for the businesses or professions, which are the subject of this Proposal. Please attach certificate of competency and/or state registration.

Licenses have been included within the proposal starting on page 70

8. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

The Firm has never failed to complete any awarded work.

9. State the names, telephone numbers and last known addresses of five (5) representatives of Florida Municipal agencies with the most knowledge of work which you have performed or goods you have provided, and to which you refer (government owners are preferred as references).

Village of Tequesta, Florida		
Mr. Jeffery Snyder; 345 Tequesta Dr. Tequesta, FL 33469; 561.768.0424		
(name)	(address)	(phone number)
Town of Jupiter Inlet Colony, Florida		
Mr. Kevein Lucas; 50 Colony Road, Jupiter Inlet, FL; 561.746.3787		
(name)	(address)	(phone number)
City of North Port, Florida		
Mr. Scott Skipper; 4970 City Hall Blvd., North Port, FL 34289; 941.429.7108		
(name)	(address)	(phone number)

City of Wildwood, Florida
Ms. Cassandra Smith; 100 N. Main St., Wildwood, FL 34785; 352.661.6106

(name) (address) (phone number)

Town of Longboat Key, Florida
Ms. Sue Smith; 501 Bay Isles Road, Longboat Key, FL 34228; 941.316.6882

(name) (address) (phone number)

10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).

See the resume section starting on page 37 or 39

11. State the name of the individual who will have personal supervision of the work:

Wade Sansbury; Daniel Anderson

12. Disclose any suits or administrative actions ever taken against your firm by the Department of Insurance within the last two (2) years.

None

THE PROPOSER ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY THE TOWN IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY PROPOSER TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE PROPOSAL'S QUALIFICATIONS TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE TOWN TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

Wade P. Sansbury
Signature

Wade P. Sansbury
Printed Name

State of Florida
County of Manatee

The foregoing instrument was acknowledged before me this 8th day of September, 2023 by Wade P. Sansbury of Manatee, who is personally known to me or who has produced Wade P. Sansbury as identification and who did (did not) take an oath. Mauldin & Jenkins, LLC

WITNESS my hand and official seal.

Jacquelyn McLaughlin
NOTARY PUBLIC

Jacquelyn McLaughlin
(Name of Notary Public: Print, Stamp, or type as Commissioned)



Jacquelyn McLaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

TOWN OF JUNO BEACH

AUDIT SERVICES

PUBLIC ENTITY CRIMES FORM

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

This sworn statement is submitted to Town of Juno Beach
(Print name of the public entity)

By Wade P. Sansbury
(Print individual's name and title)

for Mauldin & Jenkins, LLC
(Print name of entity submitting sworn statement)

Whose business address is 1401 Manatee Avenue West, Suite 1200 Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is 58-0692043
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

2. I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any Proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, no jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an “affiliate” as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - 4-1. A predecessor or successor of a person convicted of a public entity crime: or
 - 4-2. Any entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest another person, or a pooling of equipment or income among persons

when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in the State of Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which Proposal applies to Proposals on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (indicate which statement applies)

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

The entity submitting this sworn statement, or one or more of its officer's directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one of more of its officer's directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

Wade P. Sanley
Proposer's Signature

September 8, 2023
Date

TOWN OF JUNO BEACH

AUDIT SERVICES

**SCRUTINIZED VENDOR CERTIFICATION
PURSUANT TO SECTION 287.135, FLORIDA STATUTES**

This sworn statement is submitted to the Town of Juno Beach, Florida

by Wade P. Sansbury, Partner
(print individual's name and title)
for Mauldin & Jenkins, LLC
(print name of entity submitting sworn statement)

whose business address is 1401 Manatee Avenue West, Suite 1200 Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is: 58-0692043

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

1. I hereby certify that the above-named entity:
 - A. Does not participate in the boycott of Israel; and
 - B. Is not on the Scrutinized Companies that Boycott Israel List.
2. If the Contract for goods and services is for more than \$1,000,000, I hereby certify that the above-named entity:
 - A. Is not on the Scrutinized Companies with Activities in Sudan List; and
 - B. Is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; and
 - C. Has not engaged in business operations in Cuba or Syria.

Section 287.135, Florida Statutes, prohibits the Town from: (1) contracting with companies for goods or services in any amount if at the time of bidding on, submitting a proposal for, or entering into or renewing a contract if the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; and (2) contracting with companies, for goods or services over \$1,000,000 that are on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List created pursuant to Section 215.473, Florida Statutes or is engaged in business operations in Cuba or Syria.

As the person authorized to sign on behalf of the above-named entity, I hereby certify that the statements set forth above are true and that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject the company to civil penalties, attorney's fees and/or costs. I further understand that any contract with the Town for goods or services may be terminated at the option of the Town if the company has been found to have submitted a false certification.

Wade P. Sansbury
(Signature)

The foregoing document was sworn and subscribed before me this 8th day of September, 2023 by Wade P. Sansbury, who is personally known to me or produced _____ as identification.

Jacquelyn McGlaughlin
Notary Public
My Commission Expires: 7/12/25



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH152667
Expires 7/12/2025

TOWN OF JUNO BEACH

AUDIT SERVICES

DRUG-FREE WORKPLACE CERTIFICATION

The undersigned Contractor, in accordance with Florida Statute 287.087 hereby certifies that

Mauldin & Jenkins, LLC does:
Name of Business

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

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

Wade P. Senley

Proposer's Signature

September 8, 2023

Date

Florida Licenses


Ron DeSantis, Governor Julie I. Brown, Secretary

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

LICENSE NUMBER: AD0007585 **EXPIRATION DATE: DECEMBER 31, 2023**

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: 12/15/2021 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.


Ron DeSantis, Governor Julie I. Brown, Secretary

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

LICENSE NUMBER: AC45811 **EXPIRATION DATE: DECEMBER 31, 2023**

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

SANSBURY, WADE PATTEN
1401 MANATEE AVENUE WEST
SUITE 1200
BRADENTON FL 34205



ISSUED: 09/30/2021 Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor

Julie I. Brown, Secretary

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

LICENSE NUMBER: AC42735

EXPIRATION DATE: DECEMBER 31, 2023

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

ANDERSON, DANIEL ROSS
3607 1ST AVENUE W
BRADENTON FL 34205



ISSUED: 12/16/2021

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

LICENSE NUMBER: AC59325

EXPIRATION DATE: DECEMBER 31, 2023

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

FRALEY, ADAM MICHAEL
200 GALLERIA PKWY SE
SUITE 1700
ATLANTA GA 30339



ISSUED: 02/06/2023

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Certificates of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/24/2023

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

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

PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005		CONTACT NAME: Nadine Friedman Daniels PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com	
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway Suite 1700 Atlanta, GA 30339-5918		INSURER(S) AFFORDING COVERAGE: Lloyd's London and various Insurers NAIC #: INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 67700803 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			HAPL22-0007	01/23/23	01/23/24	Each Claim 1,000,000 Aggregate 1,000,000

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

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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/11/2023

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

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

PRODUCER PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139		CONTACT NAME: Lisa Lewis PHONE (A/C, No, Ext): (770) 858-7540 FAX (A/C, No): (770) 858-7545 E-MAIL ADDRESS: lisa.lewis@pninsurance.com	
INSURED Mauldin&Jenkins, LLC 200 Galleria Pkwy SE Ste 1700 Atlanta GA 30339-5946		INSURER(S) AFFORDING COVERAGE INSURER A: AllAmerica Financial Benefits NAIC # 41840 INSURER B: Great Point Insurance INSURER C: Hanover Insurance Company 524210 INSURER D: INSURER E: INSURER F:	

COVERAGES CERTIFICATE NUMBER: 2023-24 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			Z2AJ466092	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ Employee Benefits \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY			Z2AJ466092	07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			GP03-22-2412545	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			W2A-J448906-00	07/01/2023	07/01/2024	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

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

DATE (MM/DD/YYYY)
09/21/2022

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

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

PRODUCER 1-847-385-6800 Edgewood Partners Insurance Center Lemme, a division of EPIC 111 West Campbell 4th Floor Arlington Heights, IL 60005	CONTACT NAME: Nadine Daniels PHONE (A/C, No., Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGcerts@lemme.com														
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway Suite 1700 Atlanta, GA 30339-5918	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: BERKLEY ASSUR CO</td> <td>39462</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: BERKLEY ASSUR CO	39462	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: BERKLEY ASSUR CO	39462														
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER: 66637544** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS								
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$								
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$								
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$								
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">PER STATUTE</td> <td style="width: 50%;">OTHER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	PER STATUTE	OTHER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - EA EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$
PER STATUTE	OTHER														
E.L. EACH ACCIDENT	\$														
E.L. DISEASE - EA EMPLOYEE	\$														
E.L. DISEASE - POLICY LIMIT	\$														
A	Cyber Insurance			BCRS1-4032888-00	09/21/22	09/21/23	Each Claim 1,000,000 Aggregate 1,000,000								

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

CERTIFICATE HOLDER Parties at Interest	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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ACORD 25 (2016/03)
 Nancy.Duval@lemme.com_LEM
 66637544

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Sample Engagement Letter

2023 Sample Engagement Letter



CPAs & ADVISORS

September 27, 2023

Honorable Mayor and Members of the
Town Council
Town of Juno Beach, Florida
340 Ocean Drive
Juno Beach, Florida 33408

Attn: Michael A. Ventura, Finance Director and Caitlin E. Copeland-Rodriguez, Town Clerk

We are pleased to confirm our understanding of the services we are to provide the Town of Juno Beach, Florida (the "Town") for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the major fund, and the disclosures, which collectively comprise the basic financial statements, of the Town of Juno Beach, Florida as of and for the year then ended. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Budgetary Comparison Schedule – General Fund.
3. Schedule of Town's Proportionate Share of the Net Pension Liability – FRS and HIS.
4. Schedule of Town Contributions – FRS and HIS.
5. Schedule of Changes in the Town's Total OPEB Liability and Related Ratios.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Town of Juno Beach – 2023 Sample Engagement Letter

September 27, 2023

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Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Juno Beach, Florida, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Town of Juno Beach – 2023 Sample Engagement Letter

September 27, 2023

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We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

According to GAAS, significant risks include the risk of management’s override of internal controls. Accordingly, we have considered this item as a significant risk. Furthermore, we have identified the following additional risk(s) of material misstatement as part of our audit planning:

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Juno Beach, Florida’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records,

Town of Juno Beach – 2023 Sample Engagement Letter

September 27, 2023

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documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report.

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document. In the event that Mauldin & Jenkins is requested to be involved with an exempt offering document, you agree that the aforementioned auditor's report or reference to Mauldin & Jenkins will not be included without our prior permission or consent. Furthermore, any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Town of Juno Beach – **2023 Sample Engagement Letter**

September 27, 2023

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With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You acknowledge the Town of Juno Beach will not utilize Mauldin & Jenkins, LLC to store documents, data, or records on behalf of the Town in accordance with the “Hosting Services” (see ET section 1.295.143) interpretation of the AICPA Code of Professional Conduct. The Town is solely responsible for maintaining its own data and records.

In that regard, SuraLink is used solely as a method of transferring data to Mauldin & Jenkins, LLC and is not intended for the storage of the Town’s information. All information you will provide through SuraLink is a copy and you will maintain original documents and data as part of your records.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town of Juno Beach, Florida; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Florida Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Town of Juno Beach – 2023 Sample Engagement Letter

September 27, 2023

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We expect to begin our audit at a mutually agreed-upon date, and to issue our reports no later than February 15, 2024. Wade Sansbury is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$23,750 for the year ended September 30, 2023. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third-party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

Reporting

We will issue written reports upon completion of our audit of the Town of Juno Beach, Florida's financial statements. Our report will be addressed to the Members of the Town Council for the Town of Juno Beach, Florida. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Juno Beach, Florida is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial

Town of Juno Beach – **2023 Sample Engagement Letter**

September 27, 2023

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audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Juno Beach, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC

Wade P. Sansbury, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Juno Beach, Florida.

By: _____

Title: _____

**Section 6:
Cost Detail**

TOWN OF JUNO BEACH
AUDIT SERVICES
SCHEDULE OF PROFESSIONAL FEES

Financial Statement Audit FY 2023 – 2027

Item	Period	Financial Statement Audit / ACFR
1	September 30, 2023	\$ 23,750
2	September 30, 2024	\$ 24,500
3	September 30, 2025	\$ 25,250
4	September 30, 2026	\$ 26,000
5	September 30, 2027	\$ 26,750

Item	Title	Contractual Rate on Engagement	Proposed Number of Hours	Percentage of Time on Engagement
1	Partner	280	40	20%
2	Manager	190	70	40%
3	Supervisor Staff			
4	Staff	140	70	40%
	Total		180	100%

Single Audit and Additional Services (If Required)

Item	Title	Hourly Rate
1	Partner	280
2	Manager	190
3	Supervisor Staff	165
4	Staff	140

Signature and Date Wade P. Sansbury

Name/Title/Company Wade P. Sansbury, Partner
Mauldin & Jenkins, LLC

Schedule of Fees

We appreciate the opportunity to propose on providing audit services to the Town, and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services. As requested, we have listed an all-inclusive maximum fee for the audit engagement for the fiscal years 2023 through 2025. This cost proposal contains all pricing information relative to the performance of the audits.

September 30, 2023	\$23,750
September 30, 2024	\$24,500
September 30, 2025	\$25,250
September 30, 2026	\$26,000
September 30, 2027	\$26,750

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2023 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	40	\$280	\$ 11,200
Managers	70	190	13,300
Staff professionals	70	140	9,800
Total for services described in RFP	<u>180</u>		<u>34,300</u>
Out-of-pocket expenses:			
Meals and lodging			1,200
Transportation			600
Mauldin & Jenkins discount from standard fees and expenses			<u>(12,350)</u>
Total proposed fees for the 2023 audit			<u>\$ 23,750</u>

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	40	\$285	\$ 11,400
Managers	70	195	13,650
Staff professionals	70	145	10,150
Total for services described in RFP	<u>180</u>		<u>35,200</u>
Out-of-pocket expenses:			
Meals and lodging			1,200
Transportation			600
Mauldin & Jenkins discount from standard fees and expenses			<u>(12,500)</u>
Total proposed fees for the 2024 audit			<u>\$ 24,500</u>

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	40	\$290	\$ 11,600
Managers	70	200	14,000
Staff professionals	70	150	10,500
Total for services described in RFP	<u>180</u>		<u>36,100</u>
Out-of-pocket expenses:			
Meals and lodging			1,200
Transportation			600
Mauldin & Jenkins discount from standard fees and expenses			<u>(12,650)</u>
Total proposed fees for the 2025 audit			<u>\$ 25,250</u>
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	40	\$295	\$ 11,800
Managers	70	205	14,350
Staff professionals	70	155	10,850
Total for services described in RFP	<u>180</u>		<u>37,000</u>
Out-of-pocket expenses:			
Meals and lodging			1,200
Transportation			600
Mauldin & Jenkins discount from standard fees and expenses			<u>(12,800)</u>
Total proposed fees for the 2026 audit			<u>\$ 26,000</u>

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES			
FOR THE AUDIT OF THE 2027 FINANCIAL STATEMENTS			
	Hours	Hourly Rate	Total
Partners	40	\$300	\$ 12,000
Managers	70	210	14,700
Staff professionals	70	160	11,200
Total for services described in RFP	<u>180</u>		<u>37,900</u>
Out-of-pocket expenses:			
Meals and lodging			1,200
Transportation			600
Mauldin & Jenkins discount from standard fees and expenses			<u>(12,950)</u>
Total proposed fees for the 2027 audit			<u>\$ 26,750</u>

Important Notes to be Considered Regarding our Fee Proposal:

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: As noted in our proposal, we provide free continuing education classes to our clients. This could amount to approximately \$2,000 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, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Town and Mauldin & Jenkins. The rates noted above will be utilized to any additional work required over the three-year period.

Note (4) – No Hidden Fees or Costs: The pricing schedules 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 elected to price this service separately. This way the Town will only pay for this service if and when needed. We propose a cost of \$5,000 per major program over the term of the Town contract.



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



MAULDIN & JENKINS

www.mjcpa.com