

PROFESSIONAL SERVICES AGREEMENT
(ANNUAL INDEPENDENT FINANCIAL AUDITING SERVICES)

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is entered on **April 7, 2025**, by and between the **City of Lake Worth Beach**, a Florida municipal corporation (“City”) and **Anthony Brunson P.A.**, a for-profit corporation authorized to do business in the State of Florida (“Consultant”).

RECITALS

WHEREAS, the city is in urgent need of a consultant to provide professional services to perform the City of Lake Worth Beach and City of Lake Worth Beach CRA annual financial audits; and

WHEREAS, the necessary auditing services are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Audits of State and Local Governments (Revised) – AICPA, Section 215.97 and F.S. 218.39, Florida Statutes, Florida Single Audit Act; and Chapter 10.550 Local Governmental Entity Audits, Rules of the Auditor General, State of Florida and any other applicable Federal, State and local laws and regulations; and

WHEREAS, the CITY’s procurement code, section 2-112 (a) and the City’s Procurement Policy, Procurement Process (b) (6) authorize the selection of a consultant to provide professional services with a distinctive field of expertise without competitive selection; and

WHEREAS, the City’s procurement code, section 2-112 (f), similarly authorizes a single source procurement without competition if the single source is the only practicable source or in the best interest of the City; and

WHEREAS, the Consultant has provided the City with a written proposal to provide the necessary services, which is attached herein as an Exhibit “B”; and

WHEREAS, Consultant further warrants that it is experienced and capable of performing the services hereunder in a professional and competent manner; and

WHEREAS, the City finds this Agreement serves a valid public purpose;

WHEREAS, the purpose of this Agreement is to set forth certain terms and conditions for the provision of services by Consultant to the City.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the sufficiency of which is hereby acknowledged by the parties, the City and Consultant agree as follows:

SECTION 1: INCORPORATION OF RECITALS. The foregoing Recitals are incorporated into this Agreement as true and correct statements.

SECTION 2: CONSULTANT’S SERVICES. The Consultant shall provide independent financial auditing services to the City as more specifically described in Exhibit “A”.

SECTION 3: INDEPENDENT CONTRACTOR RELATIONSHIP. No relationship of employer or employee is created by this Agreement, it being understood that Consultant will act hereunder as an independent contractor and none of Consultant’s, officers, directors, employees, independent contractors, representatives or agents performing services for Consultant pursuant to this Agreement shall have any claim

under this Agreement or otherwise against the City for compensation of any kind under this Agreement. The relationship between the City and Consultant is that of independent contractors, and neither shall be considered a joint venturer, partner, employee, agent, representative or other relationship of the other for any purpose expressly or by implication.

SECTION 4: TERM, TIME AND TERMINATION.

a. Term. The term of this Agreement shall commence upon the approval of this Agreement by the City Commission and shall be the audit for the fiscal years ending September 30, 2024, unless earlier terminated as stated herein.

b. Time for Completion. Time is of the essence in the performance of this Agreement. Consultant shall at all times carry out its duties and responsibilities as expeditiously as possible and in accordance with the project schedule defined in Exhibit "A".

c. Force Majeure. Neither party hereto shall be liable for its failure to perform hereunder due to any circumstances beyond its reasonable control, such as acts of God, wars, riots, national emergencies, sabotage, strikes, labor disputes, accidents, and governmental laws, ordinances, rules, or regulations. The Consultant or City may suspend its performance under this Agreement as a result of a force majeure event without being in default of this Agreement, but upon the removal of such force majeure event, the Consultant or City shall resume its performance as soon as is reasonably possible. Upon the Consultant's request, the City shall consider the facts and extent of any failure to perform the services and, if the Consultant's failure to perform was without its or its sub-consultant's fault or negligence, the schedule and/or any other affected provision of this Agreement may be revised accordingly, subject to the City's rights to change, terminate, or stop any or all of the services at any time. No extension shall be made for delay occurring more than seven (7) days before a notice of delay or claim therefore is made in writing to the City. In the case of continuing cause of delay, only one (1) notice of delay or claim is necessary.

d. Termination without cause. Either party may terminate this Agreement at any time with or without cause by giving not less than thirty (30) days written notice of termination.

e. Termination for cause. Either party may terminate this Agreement at any time in the event that the other party engages in any act or makes any omission constituting a material breach of any term or condition of this Agreement. The party electing to terminate this Agreement for breach shall provide the other party with written notice specifying the nature of the breach. The party receiving the notice shall then have three (3) business days from the date of the notice in which to remedy the breach. If such corrective action is not taken within three (3) business days, then this Agreement shall terminate at the end of the three (3) business day period without further notice or demand.

f. Early Termination. If this Agreement is terminated before the completion of all services by either party, the Consultant shall:

1. Stop services on the date and to the extent specified including without limitation services of any sub-consultants.
2. Transfer all work in progress, completed work, and other materials related to the terminated services to the City in the format acceptable to City.
3. Continue and complete all parts of the services that have not been terminated.

g. Effect of Termination. Termination of this Agreement shall not affect any rights, obligations, and liabilities of the parties arising out of services provided prior to the date of termination. Notwithstanding the foregoing, the parties acknowledge and agree that the City is a municipal corporation

existing under the laws of the State of Florida, and as such, this Agreement (and all Exhibits hereto) are subject to budgeting and appropriation by the City of funds sufficient to pay the costs associated herewith in any fiscal year of the City. Notwithstanding anything in this Agreement to the contrary, in the event that no funds are appropriated or budgeted by the City's governing board in any fiscal year to pay the costs associated with the City's obligations under this Agreement, or in the event the funds budgeted or appropriated are, or are estimated by the City to be, insufficient to pay the costs associated with the City's obligations hereunder in any fiscal period, then the City will notify Consultant of such occurrence and either the City or Consultant may terminate this Agreement by notifying the other in writing, which notice shall specify a date of termination no earlier than twenty-four (24) hours after giving of such notice. Termination in accordance with the preceding sentence shall be without penalty or expense to the City of any kind whatsoever; however, City shall pay Consultant for all services performed under this Agreement through the date of termination.

SECTION 5: COMPENSATION.

a. Payments. The City agrees to compensate the Consultant in accordance with the rate schedule set forth in **Exhibit "A"**; **provided that, the total amount to be paid the Consultant under this Agreement shall not exceed One Hundred and Thirty Thousand Dollars (\$130,000).** The City shall not reimburse the Consultant for any additional costs incurred as a direct or indirect result of the Consultant providing services to the City under this Agreement and not set forth in Exhibit "A".

b. Invoices. Consultant shall render invoices to the City for services that have been rendered in conformity with this Agreement, Consultants proposal and Scope of services defined in the Exhibit "A". The invoices shall specify the services performed and the time spent on such work. All reimbursable expenses shall also be clearly identified on the invoice with supporting documentation. Invoices will be reviewed for approval and if an invoice is not approved, the City will notify Consultant within ten (10) days of deficiencies in the invoice. Once the deficiencies are corrected and a new or amended invoice submitted, the City shall make payment within twenty (20) days. Invoices will normally be paid within thirty (30) days following the City's receipt of Consultant's invoice.

SECTION 6: INDEMNIFICATION. Consultant, its officers, employees and agents shall indemnify and hold harmless the City, including its officers and employees from liabilities, damages, losses, and costs, including but not limited to, reasonable attorney's fees (at the trial and appellate levels), to the extent caused by the negligence, of Consultant, its officers, directors, employees, representatives and agents employed or utilized by Consultant in the performance of the services under this Agreement. The City agrees to be responsible for its own negligence. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the City or Consultant, nor shall this Agreement be construed as a waiver of sovereign immunity for the City beyond the waiver provided in section 768.28, Florida Statutes.

SECTION 7: COMPLIANCE AND DISQUALIFICATION. Each of the parties agrees to perform its responsibilities under this Agreement in conformance with all laws, regulations and administrative instructions that relate to the parties' performance of this Agreement.

SECTION 8: PERSONNEL. Consultant represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Agreement. Such personnel shall not be employees of or have any contractual relationship with the City. All of the services required hereunder shall be performed by Consultant or under its supervision, and all personnel engaged in performing the services shall be fully qualified and authorized or permitted under federal, state and local law to perform such services.

SECTION 9: SUB-CONSULTANTS. The City reserves the right to accept the use of a sub-consultant or to reject the selection of a particular sub-consultant and approve all qualifications of any sub-consultant in order

to make a determination as to the capability of the sub-consultant to perform properly under this Agreement. All sub-consultants providing professional services to Consultant under this Agreement will also be required to provide their own insurance coverage identical to those contained in this Agreement. In the event that a sub-consultant does not have insurance or does not meet the insurance limits as stated in this Agreement, Consultant shall indemnify and hold harmless the City for any claim in excess of the sub-consultant's insurance coverage, arising out of the negligent acts, errors or omissions of the sub-consultant.

SECTION 10: FEDERAL AND STATE TAX. The City is exempt from payment of Florida State Sales and Use Tax. Consultant is not authorized to use the City's Tax Exemption Number.

SECTION 11: INSURANCE. Prior to commencing any services, Consultant shall provide proof of insurance coverage as required hereunder. Such insurance policy(s) shall be issued by the United States Treasury or insurance carriers approved and authorized to do business in the State of Florida, and who must have a rating of no less than "excellent" by A.M. Best or as mutually agreed upon by the City and Consultant. All such insurance policies may not be modified or terminated without the express written authorization of the City.

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Professional liability/ Errors and Omissions	\$1,000,000 per occurrence
Commercial general liability (Products/completed operations Contractual, insurance broad form property, Independent Consultant, personal injury)	\$1, 000,000 per occurrence \$2,000,000 annual aggregate
Cyber and Privacy Liability Insurance	\$100,000 per occurrence
Automobile (owned, non-owned, & hired)	\$ 1,000,000 single limits
Worker's Compensation	\$ statutory limits

The commercial general liability and excess liability policies will name the City as an additional insured on a primary, non-contributing basis and proof of all insurance coverage shall be furnished to the City by way of an endorsement to same or certificate of insurance prior to the provision of services. The certificates shall clearly indicate that Consultant has obtained insurance of the type, amount, and classification as required for strict compliance with this section. Failure to comply with the foregoing requirements shall not relieve Consultant of its liability and obligations under this Agreement.

SECTION 12: SUCCESSORS AND ASSIGNS. The City and Consultant each binds itself and its partners, successors, executors, administrators, and assigns to the other party of this Agreement and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Agreement. Except as agreed in writing by all parties, this Agreement is not assignable.

SECTION 13: DISPUTE RESOLUTION, LAW, VENUE AND REMEDIES. All claims arising out of this Agreement or its breach shall be submitted first to mediation. The parties shall share the mediator's fee equally. The mediation shall be held in Palm Beach County. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof. This Agreement shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or

further exercise thereof. Each party shall be responsible for its own attorney's fees and costs related to any dispute arising out of or related to this Agreement.

SECTION 14: WAIVER OF JURY TRIAL. TO ENCOURAGE PROMPT AND EQUITABLE RESOLUTION OF ANY LITIGATION, EACH PARTY HEREBY WAIVES ITS RIGHTS TO A TRIAL BY JURY IN ANY LITIGATION RELATED TO THIS AGREEMENT.

SECTION 15: ACCESS AND AUDITS. Consultant shall maintain adequate records to justify all payments made by the City under this Agreement for at least three (3) years after completion of this Agreement and longer if required by applicable federal or state law. The City shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours, at Consultant's place of business. In no circumstances will Consultant be required to disclose any confidential or proprietary information regarding its products and service costs.

SECTION 16: NONDISCRIMINATION. Consultant warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, or sexual orientation.

SECTION 17: AUTHORITY TO PRACTICE. Consultant hereby represents and warrants that it has and will continue to maintain all licenses and approvals required to conduct its business and provide the services required under this Agreement, and that it will at all times conduct its business and provide the services under this Agreement in a reputable manner. Proof of such licenses and approvals shall be submitted to the City upon request.

SECTION 18: SEVERABILITY. If any term or provision of this Agreement, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of this Agreement, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

SECTION 19: PUBLIC ENTITY CRIMES. Consultant acknowledges and agrees that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier or sub-contractor under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list. The Consultant will advise the City immediately if it becomes aware of any violation of this statute.

SECTION 20: NOTICE. All notices required in this Agreement shall be sent by hand-delivery, certified mail (RRR), or by nationally recognized overnight courier, and if sent to the City shall be sent to:

City of Lake Worth Beach
Attn: City Manager c/o Finance Director
7 N. Dixie Highway
Lake Worth Beach, FL 33460

and if sent to Consultant, shall be sent to:

Anthony Brunson P.A.
Attn: Jean Borno, CPA
3350 SW 148th Ave, Suite 110
Miramar, FL 33027

The foregoing names and addresses may be changed if such change is provided in writing to the other party. Notice shall be deemed given upon receipt.

SECTION 21: ENTIRETY OF AGREEMENT. The City and Consultant agree that this Agreement sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Agreement may be added to, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto.

SECTION 22: WAIVER. Failure of a party to enforce or exercise any of its right(s) under this Agreement shall not be deemed a waiver of that parties' right to enforce or exercise said right(s) at any time thereafter.

SECTION 23: PREPARATION AND NON-EXCLUSIVE. This Agreement shall not be construed more strongly against either party regardless of who was more responsible for its preparation. This is a non-exclusive Agreement and the City reserves the right to contract with individuals or firms to provide the same or similar services.

SECTION 24: MATERIALITY. All provisions of the Agreement shall be deemed material. In the event Consultant fails to comply with any of the provisions contained in this Agreement or exhibits, amendments and addenda attached hereto, said failure shall be deemed a material breach of this Agreement and City may at its option provide notice to Consultant to terminate for cause.

SECTION 25: LEGAL EFFECT. This Agreement shall not become binding and effective until approved by the City. The Effective Date is the date this Agreement is executed by the City.

SECTION 26: NOTICE OF COMPLAINTS, SUITS AND REGULATORY VIOLATIONS. Each party will promptly notify the other of any complaint, claim, suit or cause of action threatened or commenced against it which arises out of or relates, in any manner, to the performance of this Agreement. Each party agrees to cooperate with the other in any investigation either may conduct, the defense of any claim or suit in which either party is named, and shall do nothing to impair or invalidate any applicable insurance coverage.

SECTION 27: SURVIVABILITY. Any provision of this Agreement which is of a continuing nature or imposes an obligation which extends beyond the term of this Agreement shall survive its expiration or earlier termination.

SECTION 28: COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and will become effective and binding upon the parties as of the effective date at such time as all the signatories hereto have signed a counterpart of this Agreement.

SECTION 29: PALM BEACH COUNTY IG. In accordance with Palm Beach County ordinance number 2011-009, Consultant acknowledges that this Agreement may be subject to investigation and/or audit by the Palm Beach County Inspector General. Consultant has reviewed Palm Beach County ordinance number 2011-009 and is aware of its rights and/or obligations under such ordinance.

SECTION 30: AGREEMENT DOCUMENTS AND CONTROLLING PROVISIONS. This Agreement consists of this Agreement, **Exhibit "A"** and **Exhibit "B"**. The parties agree to be bound by all the terms and conditions set forth in the aforementioned documents. To the extent that there exists a conflict between

the terms and conditions of this Agreement, **Exhibit “A”** and **Exhibit “B”**, the terms and conditions of this Agreement shall prevail. Wherever possible, the provisions of such documents shall be construed in such a manner as to avoid conflicts between provisions of the various documents.

SECTION 31: OWNERSHIP OF DELIVERABLES. The deliverables, work product, specifications, calculations, supporting documents, or other work products which are listed as deliverables by Consultant in **Exhibit “A”** to the City shall become the property of the City. Consultant may keep copies or samples thereof and shall have the right to use the same for its own purposes. The City accepts sole responsibility for the reuse of any such deliverables in a manner other than as initially intended or for any use of incomplete documents.

SECTION 32: REPRESENTATIONS AND BINDING AUTHORITY. By signing this Agreement, on behalf of Consultant, the undersigned hereby represents to the City that he or she has the authority and full legal power to execute this Agreement and any and all documents necessary to effectuate and implement the terms of this Agreement on behalf of Consultant for whom he or she is signing and to bind and obligate such party with respect to all provisions contained in this Agreement.

SECTION 33: PUBLIC RECORDS. Consultant shall comply with Florida’s Public Records Act, Chapter 119, Florida Statutes, and, if determined to be acting on behalf of the City as provided under section 119.011(2), Florida Statutes, specifically agrees to:

- (a) Keep and maintain public records required by the City to perform the service.
- (b) Upon request from the City’s custodian of public records or designee, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement and following completion of this Agreement if Consultant does not transfer the records to the City.
- (d) Upon completion of this Agreement, transfer, at no cost, to the City all public records in possession of Consultant or keep and maintain public records required by the City to perform the service. If Consultant transfers all public records to the City upon completion of the Agreement, Consultant shall destroy any duplicate public records that are exempt or confidential or exempt from public records disclosure requirements. If Consultant keeps and maintains public records upon completion of the Agreement, Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City’s custodian of public records or designee, in a format that is compatible with the information technology systems of the City.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, PLEASE CONTACT THE CUSTODIAN OF PUBLIC RECORDS OR DESIGNEE AT THE CITY OF LAKE WORTH BEACH, ATTN: CITY CLERK, AT (561) 586-1660, CITYCLERK@LAKEWORTHBEACHFL.GOV, 7 N. DIXIE HIGHWAY, LAKE WORTH BEACH, FL 33460.

SECTION 34: CONFIDENTIAL AND PROPRIETARY INFORMATION. Each party (the “Receiving Party”) will keep confidential and not disclose to any other person or entity or use (except as expressly

and unambiguously authorized by this Agreement) information, technology or software ("Confidential Information") obtained from the other party (the "Disclosing Party"); provided, however, that the Receiving Party will not be prohibited from disclosing or using information (i) that at the time of disclosure is publicly available or becomes publicly available through no act or omission of the Receiving Party, (ii) that is or has been disclosed to the Receiving Party by a third party who is not under, and to whom the Receiving Party does not owe, an obligation of confidentiality with respect thereto, (iii) that is or has been independently acquired or developed by the Receiving Party without access to the Disclosing Party's Confidential Information, (iv) that is already in the Receiving Party's possession at the time of disclosure, or (v) that is required to be released by law.

SECTION 35: EXPORT ADMINISTRATION. Each party agrees to comply with all export laws and regulations of the United States ("Export Laws") to assure that no software deliverable, item, service, technical data or any direct product thereof arising out of or related to this Agreement is exported directly or indirectly (as a physical export or a deemed export) in violation of Export Laws.

SECTION 36: SCRUTINIZED COMPANIES.

(a) Consultant certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List and are not engaged in a boycott of Israel. Pursuant to Section 287.135, Florida Statutes, the City may immediately terminate this Agreement at its sole option if Consultant or any of its subcontractors are found to have submitted a false certification; or if Consultant or any of its subconsultants, are placed on the Scrutinized Companies that Boycott Israel List or are engaged in a boycott of Israel during the term of this Agreement.

(b) If this Agreement is for one million dollars or more, Consultant certifies that it and its subconsultants are also not on the Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in Iran Terrorism Sectors List, or engaged in business operations in Cuba or Syria as identified in Section 287.135, Florida Statutes. Pursuant to Section 287.135, the City may immediately terminate this Agreement at its sole option if Consultant, or any of its subconsultants are found to have submitted a false certification; or if Consultant or any of its subconsultants are placed on the Scrutinized Companies with Activities in Sudan List, or has been placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran, or are or have been engaged with business operations in Cuba or Syria during the term of this Agreement.

SECTION 37: E-VERIFY. Pursuant to Section 448.095(5), Florida Statutes, the Consultant shall:

(a) Register with and use the E-Verify system to verify the work authorization status of all newly hired employees and require all subcontractors to register with and use the E-Verify system to verify the work authorization status of all the subcontractors' newly hired employees;

(b) an affidavit from all subcontractors stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien;

(c) Maintain copies of all subcontractor affidavits for the duration of this Agreement and provide the same to the City upon request;

(d) Comply fully, and ensure all subcontractors comply fully with Sections 448.09(1) and 448.095, Florida Statutes;

(e) Be aware that a violation of Sections 448.09 or 448.095, Florida Statutes, shall be grounds for termination of this Agreement; and,

(f) Be aware that if the City terminates this Agreement under Section 448.095(5)(c), Florida Statutes, the Consultant may not be awarded a contract for at least 1 year after the date on which the

Agreement is terminated and will be liable for any additional costs incurred by the City as a result of the termination of this Agreement.

SECTION 38: SECTION 787.06 COMPLIANCE. The Consultant, by signing this Agreement as set forth below, attests that the Consultant does not use coercion for labor or services as defined in section 787.06, Florida Statutes.

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SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, the parties hereto have made and executed this Professional Services Agreement (Annual Independent Financial Auditing Services) as of the day and year set forth above.

CITY OF LAKE WORTH BEACH, FLORIDA

ATTEST: By: _____
Betty Resch, Mayor

By: _____
Melissa Ann Coyne, MMC, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED FOR FINANCIAL
SUFFICIENCY

By: _____
Glen J. Torcivia, City Attorney

By: _____
Yannick Ngendahayo, Financial Services Director

CONSULTANT: **ANTHONY BRUNSON P.A.**

By: _____

[Corporate Seal]

THE FOREGOING instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization on this 7th day of April 2025, by Anthony Brunson, as the President & CEO [title] of **ANTHONY BRUNSON P.A.** a corporation authorized to do business in the State of Florida, who is ☒ personally known to me or ☐ who has produced _____ as identification, and who did take an oath under penalty of perjury that the facts stated with regard to section 787.06, Florida Statutes, are true and correct, and that he or she is duly authorized to execute the foregoing instrument and bind **ANTHONY BRUNSON P.A.** to the same.

Notary Seal:

 Kristy S. Pearson
Notary Public Signature

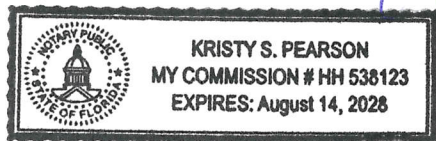


EXHIBIT “A”

SCOPE OF SERVICES

The City of Lake Worth Beach is requesting proposals from qualified firms of certified public accountants to audit its financial statements. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Audits of State and Local Governments (Revised) – AICPA, Section 215.97 and F.S. 218.39, Florida Statutes, Florida Single Audit Act; and Chapter 10.550 Local Governmental Entity Audits, Rules of the Auditor General, State of Florida and any other applicable Federal, State and local laws and regulations..

In accordance with Revised Rule 10.556 to disclose a new requirement pursuant to Section 8 of Chapter 2019-163, Laws of Florida, the City also requires a separate annual financial audit for the Lake Worth Beach Community Redevelopment Agency (CRA).

A. GENERAL REQUIREMENT

The City desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) and the financial reporting requirement of Governmental Accounting Standards Board (GASB).

The auditor must be a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

The Auditor must audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, which collectively comprise the City's basic financial statements. The Auditor is not required to audit the introductory section of the Annual Comprehensive Financial Report (ACFR), its Management's Discussion and Analysis, its required supplementary information, and the statistical section of the ACFR. However, the auditor is to provide an "in-relation-to" report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor shall also be responsible for performing certain limited procedures involving required Management's Discussion and Analysis and the required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.

The auditor shall provide all opinions required by the Auditor General and State, federal, and local grantors associated with the annual financial report and as necessary for grant compliance.

The auditor is not required to audit the Pension Funds; these are audited by a third party and audited financials will be provided.

All report preparation, editing and printing and binding shall be the responsibility of the Auditor.

The Auditor shall provide a separate annual financial report on the operational cost related to the sub-regional Transmission Facilities (together with a report as to compliance with the Interlocal Wastewater Service and Wastewater Facilities Cost Sharing Agreement.

The auditor may be requested to perform other auditing services at the discretion of the City. Any such additional work agreed to between the City and the firm shall be performed only upon a written agreement.

B. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- A. A report on the fair presentation of the basic financial statements in conformity with accounting principles generally accepted in the United States (GAAP).

- B. A report on internal control over financial reporting based and other matters based on an audit of financial statements performed in accordance with government auditing standards.
- C. A report on compliance with applicable laws and regulations, as required by Government Auditing Standards.
- D. A management letter required by Section 11.45(3) (a) 4, Florida Statutes.
- E. Reports required by the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as may be amended, to include, but not limited to:
 - i. An "in relation to" opinion on the schedules of federal and state financial assistance.
 - ii. A report on compliance on each major program and on internal control over compliance in accordance with the Uniform Guidance.
 - iii. A schedule of expenditures of federal awards and notes to schedule of federal awards.
 - iv. A schedule of findings and questioned costs.
 - v. A schedule of prior audit findings.
 - vi. A report on compliance with requirements applicable to State Financial Assistance.
 - vii. Reports as may be required to comply with Florida Statutes, Sections 215.97, and 218.39.
- F. Other required disclosures required by relevant Rules of the Auditor General.
- G. Irregularities and Illegal Acts – auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Director of Financial Services, the City Manager, and City Commission as appropriate.
- H. In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.
- I. Reportable conditions that are also material weaknesses shall be identified as such in the report.
- J. Non-reportable conditions and other matters discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.
- K. The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.
- L. Use of the audited financial statements, opinions or any of the above-named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.
- M. Coordinate with City staff in the production of an ACFR in compliance with GFOA guidelines (to the extent desired by City staff).
- N. Annual Comprehensive Financial Report (ACFR), the City desires the auditor to publish the ACFR using the City's format and provide (15) bound copies for distribution and a .pdf file that can be used for electronic submission.
- O. Use of the audited financial statements, opinions or any of the above-named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm. The auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with GAAP no later than March 31, for the previous fiscal year ending September 30, along with the required reports on internal control structure and compliance with laws and regulations.

C. SPECIAL CONSIDERATIONS

- 1. The auditor shall prepare and review the ACFR in compliance with Certificate of Achievement program guidelines.

2. The schedules of federal and state financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance, are to be issued in conjunction with the comprehensive annual financial report.
3. The City may, during the period of this contract, prepare one or more official statements in connection with the sale of debt securities, which will contain the basic financial statements and the auditor's report thereon.
4. The City also requires a separate annual financial report on the operational cost related to the sub-regional Transmission Facilities (together with a report as to compliance with the Interlocal Wastewater Service and Wastewater Facilities Cost sharing agreement. These reports are to be prepared by the Auditor.

D. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the City Commission, City Manager or Director of Financial Services and/or a designee. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

E. DESCRIPTION OF THE CITY

i. Background Information

The City was incorporated as a municipality in 1913 under Chapter 6713, Laws of Florida. It is located in Palm Beach County and is bordered by the City of West Palm Beach to the north, the Intracoastal Waterway and Atlantic Ocean to the east, the City of Lantana to the south and various municipalities and unincorporated county areas to the West. The City has a population of over 40,000 living within an area of a little over 5.0 square miles. The City is primarily a residential community with tourism, retail and construction the main industries supporting the local community. The median age has dropped from 50 in the 1990s to under 39 today.

The City operates under a Commission-City Manager form of government. The City Commission is comprised of a mayor and four commissioners. The City Manager is appointed by the City Commission and serves as the Chief Executive Officer. In addition to public safety, recreation, public works, refuse collection and disposal, community development and administrative functions, the City operates an electric utility, a local water and sewer system, a regional sewer system, a storm water utility, and a golf course.

The City's latest Annual Comprehensive Financial Report is available for download at City's website or by following the link: <https://colwb.app.box.com/s/k9es5vk2brq7h0f2f4piovhi53qm4wc>

ii. Contact Person

The auditor's principal contact with the City will be Director of Financial Services, or a designee, who will coordinate the assistance to be provided by the City to the auditor.

iii. Fund Structure

The City uses the following fund types and account groups in its financial reporting:

Fund Type/Group	<u>Sub-fund Type</u>
General fund	
Fund Type/Group	<u>Sub-fund Type</u>
Special Revenue funds	

	American Rescue Plan Act
	Building Permit
	Golf
	Beach
	Electric Utility Rate Stabilization
	Public Education
	Electric Utility Storm
	Parking Improvement
	Code Remediation
	Grants
	Tree Beautification
	Utility Conservation
	Simpkins Trust
	Library Trust
	Law Enforcement & Firefighter Education
	Law Enforcement Confiscated Property
Capital Project fund	
	Capital Projects
	Park of Commerce
	Discretionary Sales Tax
	Neighborhood Road Improvement
	Recovery Capital Project
Enterprise funds	
	Electric
	Water
	Local Sewer
	Regional Sewer
	Storm water
	Refuse Collection and Disposal
Internal Service funds	
	Insurance Services
	Technology Service

	Garage
	Employee Benefits

The number of sub funds may be increased or decreased depending upon the City's requirements. The City has three pension plans: Police Officers Relief and Retirement System Pension Fund, General Employee's Pension Fund and the Firefighter Pension Trust Fund. These plans are audited by a separate firm.

iv. Financial Summary

The audited total assets of the City were app. \$562,000,000 as of September 30, 2023. Total revenues and other financing sources were approximately \$180,000,000 for the fiscal year ended September 30, 2023.

v. Basis of Accounting

All Governmental funds are accounted for using the modified accrual basis of accounting. All Proprietary, and Pension Trust funds are accounted for using the accrual basis of accounting.

vi. Federal and State Financial Assistance

Attached is the Schedule of Expenditures of Federal Awards for the year ended September 30, 2023. The City expects that the grant volume and variety will be consistent with this level of activity.

vii. Description of the Financial Services Department

The Financial Services Department is headed by the Director of Financial Services. The Financial Services accounting division consists of 13 employees, including an Assistant Finance Director, a Senior Accountant, One Accountant III, Three Accountant II, 3 Accountant I's, Purchasing Manager and 2 Purchasing Agents.

The Utility Billing & Collection division consists of 11 employees, including a Utility Business Service Manager, an Administrative Secretary, and 9 full-time clerical support staff. This division is responsible for the billing and collection of Electric, Water and Sewer System revenues, commercial refuse and customer service for approximately 27,000 accounts monthly.

viii. Computer System

The City financial application software is provided by Central Square Technology Inc. and operates on the IBM iSeries operating system.

F. TIME REQUIREMENTS

i. Date Audit May Commence

The City will have all Finance management personnel available to meet with the firm's personnel immediately upon execution of the auditor's contract.

ii. Schedule for the Audit

Each of the following shall be completed by the auditor no later than the dates indicated unless special arrangements have been made.

Task	Details	Due Date
Detailed Audit Plan	Develop with finance staff, including final list of schedules	May 2, 2025
Field Work	Extended fieldwork	June 6, 2025
Draft Auditor Reports	Drafts of audit reports and recommendations to the management	June 6, 2025
Final Auditor Reports and Compliance Section	Final drafts of audit reports	June 20, 2025
Entrance Conference	With Director of Finance	Prior to start date of field work
Weekly Progress Reports	With Director of Finance	Weekly
Presentation to City Commission	Presentation	July 2025

G. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

i. Financial Services Department

The Finance staff and management personnel responsible will be available during the audit to assist the firm by providing information, documentation and reasonable explanations.

ii. Statements and Schedules to be Prepared by the Staff

The Accounting staff will provide statements and schedules for all material balance sheet accounts, as well as any additional schedules requested and prepare the 3rd party confirmations.

iii. Accommodations

The City will provide the auditor with reasonable work space, tables and chairs. The auditor will also be provided with access to one telephone line, and limited access to City's ERP system as deemed necessary

iv. Report Preparation

The Auditor will be responsible with the preparation, editing, and distribution of the Annual Comprehensive Financial Report.

The Auditor should produce up to 15 printed copies and PDF format electronic copies of the ACFR.

END OF SCOPE OF WORK

EXHIBIT “B”
Consultants Proposal (45 pages)

CLIENT FOCUSED



SOLUTION DRIVEN

**PROPOSAL TO PROVIDE
FOR
EXTERNAL AUDITOR SERVICES**

April 3, 2025



CITY OF LAKE WORTH BEACH, FLORIDA

Presented by:



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

Contact

Anthony Brunson

3350 SW 148th Avenue Suite 110

Miramar, FL 33027

TITLE PAGE

Firm: Anthony Brunson P.A.

Address: 3350 SW 148th Avenue Suite 110 Miramar, FL 33027

Contact: Anthony Brunson, CPA

Telephone: (954)874-1721

Email address: ABrunson@abcpasolutions.com

Date: April 3, 2025

Subject: Proposal to Provide External Auditor Services

-
- | | | |
|---|------------------|----------------|
| 1. Legal Entity in the State of Florida | Yes <u> X </u> | No <u> </u> |
| 2. Member of American Institute of Certified Public Accountants
(Governmental Audit Quality Control Center) | Yes <u> X </u> | No <u> </u> |
| 3. Member of American Institute of Certified Public Accountants
(Employee Benefit Plan Audit Quality Center) | Yes <u> X </u> | No <u> </u> |
| 4. Member Florida Institute of Certified Public Accountants | Yes <u> X </u> | No <u> </u> |
| 5. Member Florida Government Finance Officers Association (FGFOA) | Yes <u> X </u> | No <u> </u> |
| 6. Member of Public Company Accounting Oversight Board (PCAOB) | Yes <u> X </u> | No <u> </u> |
| 7. Is the Firm Protected by Professional Malpractice Insurance (\$2,000,000) | Yes <u> X </u> | No <u> </u> |
| 8. Accomplished Unqualified Opinion on AICPA Peer Review since 1987 | Yes <u> X </u> | No <u> </u> |
| 9. Continuous CPA Service in State of Florida | Years | <u> 33 </u> |

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ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

April 3, 2024

City of Lake Worth Beach
Procurement Department
7 North Dixie Highway
Lake Worth Beach FL, 33460

Dear Members of the Selection Committee:

Anthony Brunson P.A. ("ABPA") greatly appreciates the opportunity to submit a proposal to serve as independent public accountants for the City of Lake Worth Beach (the "**City**"). The **ABPA** service team has over 100 years of uniquely focused experience and expertise specific to governmental entities that make us exceptionally qualified to serve as your independent certified public accountants. **ABPA's** successful track-record advising organizations like the **City** demonstrate our commitment to the industry and timely deliver results.

Today's complex and ultra-competitive operating environment does not make the **City** a candidate for training inexperienced auditors. **ABPA team** members have the business acumen, industry experience, and knowledge of governmental operations specific to cities and Uniform Guidance to satisfy your service requirements and expectations. The **ABPA** professionals herein are recognized practitioners in the governmental and employee benefit sector. Our approach will be consultative in nature and not simply rendering a compliance requirement. Team members have guided similar organizations to achieve reporting objectives of GASB implementations, Florida Statutes, and *Government Auditing Standards*. **ABPA** understands the work to be done!

ABPA is best qualified to serve the **City** because we understand the complexities of the organization, South Florida, and the economic challenges you face. Team members have a membership history with industry trade associations like the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, and Government Finance Officers Association.

The Miramar office will be assigned to staff the audit. Our key professional staff's business expertise allows prompt identification of the critical factors and actions necessary to increase efficiencies, decrease costs and improve productivity. **ABPA** is structured to bring the most responsive service available. *Our key personnel are hands-on, not simply included in proposal presentations.*

Additionally, serving governmental and public sector organizations encompasses the core of each Firm's audit practice; hence, we have the bench strength to continue planned service levels; an inherent advantage over our competitors.

All proposed members of the management team hold advanced degrees and/or CPA licenses. Details of specific individuals proposed, and their certifications are detailed herein.

1



Miramar Office
3350 SW 148th Ave. | Suite 110
Miramar, FL 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

North Miami Office
1801 NE 123rd Street | Suite 314
North Miami, FL 33181
(786) 743-7108

Anthony Brunson P.A. certifies that we have adequate personnel, equipment, technology, and facilities to fulfill the requirements of this RFP within the scheduled time constraints. The **Anthony Brunson P.A.** team has reviewed the provisions of the RFP and confirms that our past and current industry experience and professional staff will provide the **City** with the technical knowledge and expertise to complete the scope of work of this RFP as described in Section A.

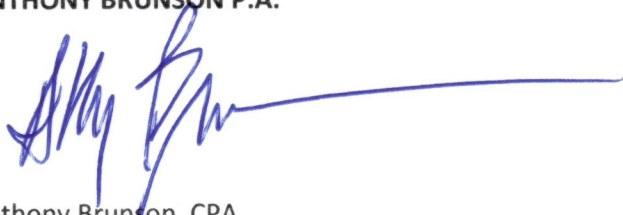
Anthony Brunson P.A. warrants and represents that during the term of the Agreement that it shall maintain in good standing all required licenses, certifications and permits required under federal, State and local laws necessary to perform the services.

Anthony Brunson, CPA is authorized to make representations for this RFP and is the corporate officer of **Anthony Brunson P.A.** Additionally, this proposal is a firm and irrevocable offer to provide services and successfully execute the engagement within the time frames specified in this RFP fully satisfying the criteria described in the RFP.

We trust this letter conveys our enthusiastic desire to serve as independent certified public accountants to the City of Lake Worth Beach. **Given the opportunity, ABPA** will not only meet but exceed your expectations!

We are excited about the **opportunity** to serve you, and rest assured, "you will be a priority" of **Anthony Brunson P.A.**

Very truly yours,
ANTHONY BRUNSON P.A.

A handwritten signature in blue ink, appearing to read 'Anthony Brunson', followed by a long horizontal line extending to the right.

Anthony Brunson, CPA

QUALIFICATIONS OF PROFESSIONAL PERSONNEL

Firm Qualification

Legal Entity in the State of Florida

Anthony Brunson P.A. (ABPA) affirm that the Firm and all assigned professional staff are properly licensed to conduct audits in the State of Florida. Moreover, each key team member has serviced governmental entities in Florida for a minimum period of five (5) years and fully satisfy CPE requirements by the Comptroller General of the United States (Yellow Book).



Anthony Brunson P.A., a legal entity in the State of Florida since 1991.

ABPA are recognized governmental industry experts and have provided certified public accounting services to governments since their inception.

Anthony Brunson P.A.

Following a career with Price Waterhouse and the largest African American firm in Florida, **Anthony Brunson P.A. (ABPA)** has provided accounting and consulting services in the State of Florida since 1991. **ABPA's** core audit and consulting practice represents public sector clients. Formerly, a member of one of Florida's top 25 accounting and consulting firms, Anthony Brunson led his former firm in performing 24,000+ hours annually serving audits that satisfied governments and non-profits.

The Firm's Managing Partner, Anthony Brunson, is a recognized public sector industry expert and has provided certified public accounting services to governments and non-profits since 1978. He has been honored as an "Outstanding Entrepreneur" and community leader on several occasions. **ABPA** is a member of the AICPA Government Audit Quality Center, the Government Finance Officers Association (GFOA), and Florida Institute of Certified Public Accountants (FICPA). Anthony Brunson leads **ABPA** in performing 16,000+ hours annually serving audits that satisfy Generally Accepted Government Auditing Standards.

The assurance services we provide to government entities include single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

At **ABPA**, our professional staff are knowledgeable and experienced in the issues facing the governmental and non-profit industry. We pride ourselves on the diversity of experience among the professional staff members of our team which allows us to handle a multitude of challenges, including cost-based reimbursements grants from federal, state, and local agencies, budget analysis and performance audits.

Our expertise mirrors that of national firms and other major consulting firms, however, our size and work style allow for a more personal approach and offers significant advantages over the larger firms. We provide innovative solutions in the most challenging situations, at great value.

ABPA has remained at the forefront of the governmental and non-profit industries by remaining active in the community and being cognizant of issues facing these industry sectors. Our professional staff continue to hone their skills through continuing education. We help clients implement the best control concepts to improve operating efficiencies based on our technical experience and in-depth knowledge of the governmental and non-profit industry.

The governmental and non-profit industry represents 70% - 75% of our client and revenue base. It serves as the “bread and butter” of **ABPA**’s audit practice. The Firm’s government experience ranges from constitutional offices, counties, municipalities, school boards, colleges and universities, community development corporations and more. Hence, our team will have a command of auditing and accounting standards which impact the industry.

With offices in Miramar and North Miami, **ABPA** maintains a staff of professionals who are veteran governmental auditors, and consultants. **ABPA** combines professionals with distinctive industry knowledge and the passion to provide exceptional personal service.

The size of our practice in South Florida is as follows:

PERSONNEL	TOTAL	GOVERNMENT EXPERT	CPAS
Partners	2	2	2
Managers / Supervisors	3	3	2
Seniors / Staff	12	8	3
Total	17	13	7

Accounting Committees & Associations Served

ABPA has the skillsets you seek complemented with a strong commitment to quality control. **ABPA** has successfully participated in the American Institute of Certified Public Accountants (AICPA) peer review program since 1986 and has always met or exceeded the required professional quality control standards for an accounting and auditing practice. We are a member of the AICPA Government Audit Quality Center, the Government Finance Officers Association, as well as the Public Company Accounting Oversight Board.

ABPA places value on upholding the ethical standards of our profession and are pleased to be registered with the following organizations:

- ☑ The American Institute of CPAs (AICPA)
 - Employee Benefit Plan Audit Quality Center
 - Governmental Audit Quality Center
 - Private Companies Practice Section (PCPS)
- ☑ Public Company Accounting Oversight Board (PCAOB)
- ☑ Government Finance Officers Association
- ☑ Florida Government Finance Officers Association
- ☑ Florida Institute of CPAs



Our success stems from our dedication to fostering meaningful and trustworthy relationships with our clients. We strive to create positive service experiences and deliver unexpected value whenever possible, all while upholding our professional independence and objectivity.

Planned Staffing for the Engagement

Our assurance professionals, many of whom have dedicated their entire careers to the government sector, possess a deep understanding of the complex economic and political environments in which these entities operate. This expertise enables us to deliver the highest level of professional service to our government clients, addressing their unique challenges with tailored solutions.

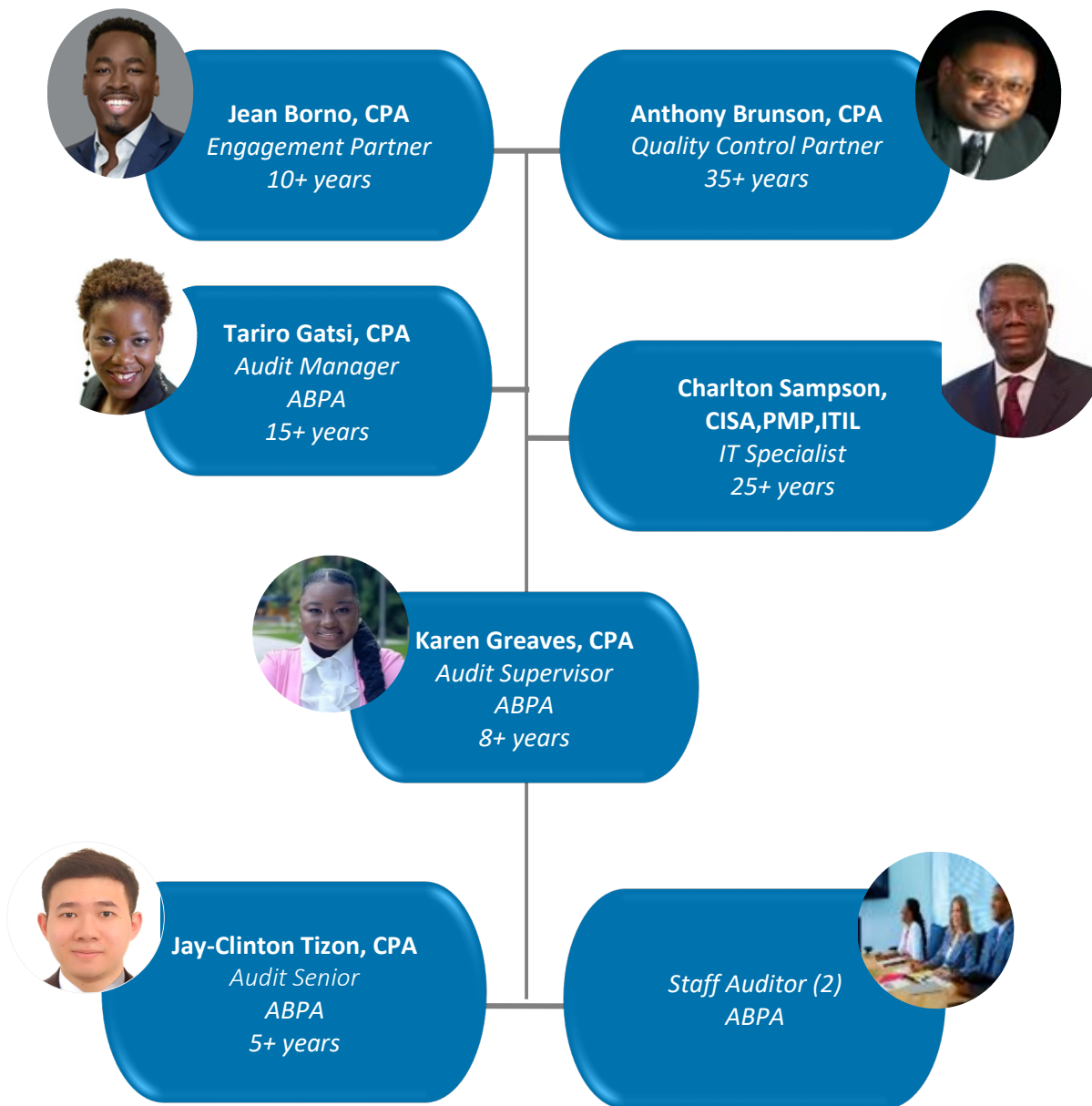
At **ABPA**, we are dedicated to excellence in every aspect of our operations, from client service to the professional development of our team. Our commitment to client success drives us to look beyond the numbers, identifying opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

All key professional staff members have delivered governmental audit services for at least five (5) years. More importantly, **ABPA can assure the City that any firm member assigned to the engagement currently meets mandatory continuing professional education (CPE) requirements of GAGAS.**

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA and Pension operations, and State Laws and Rules of the Auditor General.

Our engagement team is led by audit partners Anthony Brunson, CPA and Jean Borno, CPA. Tariro Gatsi, CPA will serve as engagement manager. Karen Greaves CPA will serve as the audit supervisor. All audit partners, managers, and supervisors hold CPA licenses in the State of Florida.

Engagement Team Structure



Engagement Team Qualifications

The depth of **Anthony Brunson P.A.**'s experience in the field of accounting, audit assurance, and attestation engagements for governmental entities will deliver financial management solutions and recommendations to help you better manage your operations as a result of our assurance service. The **ABPA Team** members have strong personal qualities, the wisdom and ability to think strategically and experience to identify future implications of current trends and internal circumstances.

Key Engagement Personnel



ANTHONY BRUNSON, CPA ("Tony") is a member of AICPA, FICPA, and the GFOA. Tony is a certified public accountant in Florida.

Tony is an audit partner and a recognized government industry specialist. He has 35+ years' experience working with publicly funded programs, counties, municipalities, special districts, and scores of nonprofit and governmental organizations throughout the State of Florida. Mr. Brunson is well versed in the reporting requirements of federal and state Single Audit Act for governments and not-for-profit organizations including South Florida Workforce Investment Board dba CareerSource South Florida, City of Miami General Employees and Sanitation Employees Trust; City of Ft. Lauderdale; City of Miami Gardens; City of North Miami; and City of North Miami Beach, among scores of other governmental and nonprofit organizations, as well as the Employee Retirement Income Security Act of 1974 (ERISA) for employee benefit plans.

In addition, Tony, a South Florida native, has instructed a number of industry courses to industry personnel and served as proctor and grader of finance personnel seeking governmental industry designations. He has achieved the special designation as a "certified single audit specialist."

Tony shall serve as the Quality Control **Partner**.



JEAN BORNO, CPA is a member of AICPA, FICPA, and the FGFOA. Jean has been working with public sector clients over the past 8 years, serving many cities, counties, pension plans, and other special purposes government entities. Overall, Jean has over 10 years in the accounting/auditing/tax industry.

His experience includes overseeing engagement from the onset to completion and presentation of financial results to the board of trustees; Jean is also adept in drafting ACFRs and public sector financial statements, ensuring they are compliant with all the GAAP and GAGAS. Among the clients Jean has served are Bal Harbour Village Police Pension Plan, Broward County, Florida, City of Coral Springs, City of Coral Springs Police Officers' Pension Plan, City of Coral Springs Firefighters' Pension Plan, City of West Palm Beach, Palm Beach County, Martin County, City of Fort Lauderdale, Florida among scores of other governmental clientele.

Jean shall serve as **Engagement Partner** and be the **City's** main point of contact.



TARIRO GATSI, CPA is a graduate of the University of South Africa and a Certified Public Accountant with extensive accounting and auditing experience spanning three continents, working in public accounting in varying roles within Core Assurance, Finance Operations, and Resource Management. Tariro is a member of AICPA and FICPA.

Tariro has over fifteen (15) years of public accounting experience. Her responsibilities include planning and executing audits and single audit compliance requirements for the firm's engagements which include nonprofits, foundations, and special purpose districts. Tariro manages, leads, and supervises support staff on all jobs. Among the clients Tariro has served are Broward County Clerk of Courts, Broward County Housing Finance Authority, Broward County Transit, Broward County Supervisor of Elections Office, City of Fort Lauderdale, Florida, Broward Education Foundation, Opa-Locka Community Development Corporation, Miami Dade College Foundation, United Home Care Services among other governmental and nonprofit clientele.

Prior to joining **ABPA** in 2017, Tariro reached the rank of manager at PWC where she spent her career from 1998 to 2016.

Tariro will serve as the ***Engagement Manager***.



KAREN GREAVES, CPA is a graduate of Nova Southeastern University (NSU) and a member of FICPA and FGFOA. Karen has over seven (7) years of auditing experience. Her responsibilities include conducting audits to analyze, document, and test to assess a client's systems and controls, performs comprehensive test on cash, accounts receivable, investments, fixed assets, prepaid expenses, accounts payables and numerous income statement accounts, and records financial activities and prepares financial statements and footnotes in compliance with Generally Accepted Accounting

Principles (GAAP).

Clients served include Miami-Dade County Clerk of Courts, City of North Miami, City of Miami Gardens, City of Miramar, and Miami-Dade and Broward School Boards, among other governmental and nonprofit clientele.

Prior to joining **ABPA** in 2016, Karen worked as an IT support services for the Office of Information and Technology at NSU.

Karen will serve as the ***Engagement Supervisor for the City***.



JAY-CLINTON TIZON, CPA has over six (6) years of experience in governmental and public accounting and auditing. Jay's responsibilities include assisting with the completion of audit engagements by performing detailed audit procedures on financial statement account balances, preparing and adjusting workpapers from clients' trial balances, identifying potential management letter comments, researching accounting issues, recognizing potential problem areas in specific engagements, and discussing them with the engagement supervisor. He also performs various accounting and auditing duties as needed in engagements and as assigned by supervisory personnel.

Among the clients Jay has served are Broward County Clerk of Courts, Broward County Housing Finance Authority, Broward County Transit, Broward County Supervisor of Elections Office, City of Miami, Florida, City of Fort Lauderdale, Florida, Broward Education Foundation, Opa-Locka Community Development Corporation, Miami Dade College Foundation, United Home Care Services among other governmental and nonprofit clientele.

Jay will serve as the lead **Engagement Senior**.



CHARLTON SAMPSON, CISA, PMP, ITIL Charlton J. Sampson is a seasoned IT assurance professional with over 25 years of diverse experience encompassing security awareness training, IT auditing, project and program management, IT risk assessments, and the development of information systems security programs. His career includes significant roles in financial information systems development, e-business operations, and internet applications.

Throughout his extensive career, Mr. Sampson has managed numerous IT assurance projects for state and local governments, major federal agencies, and private sector entities such as the City of Oakland Park, FL, Miami Gardens, FL, and organizations like the Universal Service Administrative Company (USAC), the Office of the Comptroller of the Currency (OCC), and Fannie Mae. His services have consistently focused on ensuring compliance with federal regulations and industry best practices.

Charlton will serve as our **IT Specialist**.

Staff Rotation Policy

We ensure the quality of staff over the term of the engagement by keeping the engagement staffed with highly skilled and competent professionals. Our assigned staff shall remain on the engagement throughout the agreement term. **ABPA Team** attests that principal supervisory and management staff will not be changed without the express prior written permission of the City. However, if staff should leave the firm, we shall provide a replacement with substantially equivalent or better qualifications and experience.



Resumes

Key Team members' resumes follow.

Anthony (Tony) Brunson, CPA

Quality Control Partner



Education and Certificates

B.S., Jackson State University
MBE, Dartmouth College
Certified Public Accountant, Florida & Mississippi

Professional and Business Experience

Anthony Brunson P.A. July 1991 - Present
Sharpton, Brunson and Company, P.A. 1985 – 2014
Price Waterhouse 1978 – 1984

Tony is the firm's state and local government specialist with over 35 years of public accounting experience working with public entities.

He manages the firm's audit practice. Tony ensures the quality and fiscal compliance of all governmental and non-profit clientele service delivery. In addition, he manages scores of audits encompassing the industries of non-profit/government, housing, transportation, education, and construction.

Moreover, Tony serves as expert witness in matters involving construction claims and cost allocation methods due to his in-depth knowledge of federal and state cost theories and practices.

Additionally, Tony has been appointed by Florida courts as a Receiver and/or Trustee as a result of various bankruptcy proceedings and/or guardianship matters.

Public Sector Clients Served

- Bal Harbour Village, Florida
- Broward County, Florida
- Broward County Supervisor of Elections
- Broward County Clerk of Courts
- Broward County School Board
- Broward Education Foundation
- Broward Housing Finance Authority
- Broward County Transportation Department
- City of Miami, Florida
- City of Miami Gardens, Florida
- City of Miami General Employees' & Sanitation Employees Retirement Trusts and Other Managed Trusts
- City of Miramar, Florida
- City of Fort Lauderdale, Florida
- City of North Miami, Florida
- City of North Miami Beach, Florida
- City of Opa-locka, Florida
- City of Palm Bay, Florida
- Miami-Dade Clerk of Courts
- Miami-Dade County, Florida
- South Florida Regional Transportation Authority
- South Florida Water Management District
- State of Florida
- Town of Medley, Florida

Professional and Business Affiliations

- Member, Association of International Certified Professional Accountants formerly American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, Florida Government Finance Officers Association (FGFOA)
- Former Board Member, Miami-Dade County Housing Finance Authority
- Member, Leadership Broward Class of XVII
- Treasurer, Greater Miami Convention and Visitor Bureau
- Member, Leadership Miami Alumni Association
- Chairman, Carol City Community Center Foundation
- Former Treasurer, Women in Distress
- Former Chairman, Historical Overtown Folklife Village Foundation
- Former Treasurer, Miami Homes For All
- Former President, National Association of Black Accountants
- Former Treasurer, Dade Community Foundation
- Past Member, Broward Community Foundation
- Past Member, Area Alliance on Aging
- Past Treasurer, Broward Behavior Health Coalition



Jean Borno, CPA

Engagement Partner



Education and Certificates

B.S., Florida Atlantic University
Certified Public Accountant, Florida

Professional and Business Experience

Anthony Brunson P.A 2024 - present
RSM US LLP 2016 - 2024
Cherry Bekaert 2016 - 2016
Providence Tax Services 2013 - 2015

Jean has been working with public sector clients over the past 8 years, serving many cities, counties, pension plans, and other special purposes government entities. Overall, Jean has over 10 years in the accounting/auditing/tax industry.

His experience includes overseeing engagement from the onset to completion and presentation of financial results to the board of trustees; Jean is also adept in drafting ACFRs and public sector financial statements.

Public Sector Clients Served

- Bal Harbour Village, Florida
- Bal Harbour Village Police Pension Plan
- Broward County, Florida
- Broward County Sheriff Office
- City of Coral Springs
- City of Coral Springs Police Officers' Pension Plan
- City of Coral Springs Firefighters' Pension Plan
- City of West Palm Beach
- Palm Beach County
- Palm Beach County Supervisor of Elections
- Palm Beach County Sheriff Office
- Palm Beach County Clerk of Courts
- Martin County
- Montgomery County Revenue Authority
- City of Fort Lauderdale, Florida
- Massachusetts Life Science Center
- City of Lake Worth Beach, Florida
- Miami-Dade County, Florida
- South Florida Water Management District
- Martin County Sheriff Office
- City of Omaha
- City of Omaha General Employee Pension Plan
- City of Omaha Police Pension Plan
- School District of Palm Beach County
- District School of Collier County Internal Fund Account

Professional and Business Affiliations

- Certified Public Accountant, Florida
- Member, Professional Accountants formerly American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, Florida Government Finance Officers Association (FGFOA)
- Member, National Association of Black Accountant (NABA)

Tariro Gatsi, CPA

Audit Manager



Education and Certificates

BAS, University of South Africa
Certified Public Accountant, Florida

Professional and Business Experience

Anthony Brunson P.A. 2019 – Present
Public Accounting Firms – 2006 – 2019

Tariro has over fifteen (15) years of auditing and accounting experience. Her responsibilities at Anthony Brunson P.A. include planning, executing work plans by performing the day-to-day fieldwork that include document review and summarization, assessing the reasonableness of costs, report preparation, and overall documentation supporting engagement conclusions, as well as supervision of staff members for governmental and non-profit clientele.

Additionally, she is responsible for reviewing and evaluating financial systems to identify weaknesses in internal controls, compliance, and internal controls for Federal and State grant programs; and identifying audit issues and recommending corrective actions.

Past experience encompassed testing and review of internal controls applying the COSO framework on multi-national companies as well as application of Sarbanes Oxley compliance. Tariro has routinely applied solutions to accounting issues on US GAAP, SEC, and IFRS business transactions.

Public Sector Clients Served

- Broward County Supervisor of Elections
- Broward County Clerk of Courts
- Broward County Property Appraiser
- Broward County Transportation Department
- Broward Education Foundation
- Broward Housing Finance Authority
- City of Miami General Employees' and Sanitation Employees' Retirement Trust
- City of Opa-locka, Florida
- City of Fort Lauderdale, Florida

Professional and Business Affiliations

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Board Member, Greater Miami South Florida NABA Chapter
- Member, Toastmasters

Karen Greaves, CPA

Audit Supervisor



Education and Certificates

B.S., Nova Southeastern University
Certified Public Accountant, Florida

Professional and Business Experience

Anthony Brunson P.A. 2016 - Present
Private Companies & Accounting Firms 2012 - 2016

Karen has over seven (7) years of auditing and accounting experience. Her responsibilities at Anthony Brunson P.A. include conducting audits to analyze, document and test to assess a client's systems and controls, performs comprehensive test on cash, accounts receivable, investments, fixed assets, prepaid expenses, accounts payables and numerous income statement accounts, and records financial activities and prepares financial statements and footnotes in compliance with Generally Accepted Accounting Principles (GAAP).

Public Sector Clients Served

- Broward County, Florida
- Broward County Clerk of Courts
- Broward County Transportation Department
- CareerSource South Florida
- CareerSource Broward
- City of Miami, Florida
- City of Miami Department of Off-Street Parking Retirement Plan
- City of Miami Gardens, Florida
- City of Miami General Employees' & Sanitation Employees Retirement Trusts and other Managed Trusts
- City of Miramar, Florida
- City of North Miami, Florida
- City of Opa-locka, Florida
- Miami-Dade Clerk of Courts
- Miami-Dade County School Board
- Miami-Dade County

Professional and Business Affiliations

- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, Florida Government Finance Officials Association (FGFOA)
- Member, Broward League of Cities
- NSU Caribbean Student Association - Vice President
- Alpha Kappa Psi Co-ed Business Fraternity Inc. -Warden
- Emerging Leaders Experience Graduate Leadership Development Program at NSU

Jay-Clinton “Jay” Tizon, CPA

Staff Auditor



Education and Certificates

B.S. in Accounting, Polytechnic University of the Philippines
Certified Public Accountant (Philippines)

Professional and Business Experience

Anthony Brunson P.A. 2022 – Present
Private Companies & Public Auditing Firms 2015 – 2022

Jay has over six (6) years of public/ governmental accounting and auditing. Prior to joining Anthony Brunson P.A. Jay’s duties involved:

- Preparation, presentation and filing of Interim/Annual Audited Financial Statements for Internal Control for the client, Bureau of Internal Revenue, and Securities and Exchange Commission purposes;
- Performing full scope of compliance audits for Accountant, Real Estate and Business Agents (REBA), and Solicitors/Legal Trusts for New South Wales, Western Australia, Victoria and Queensland;
- Performing planning, execution, and completion of compliance audit with different states and regulations;
- Performing Data Analytics, Reviews of Financial Statements and Financial Statement Analysis;
- Performing internal audit procedures to obtain reasonable assurance that internal control systems of audited processes/areas are adequate and in place to efficiently and effectively manage significant risks;
- Auditing departments involved in Loan products (Microfinance, Enterprise, Housing, PowerNegosyo and Business), Credit Management (Credit Risk Management, Remedial and Disposal and Market & Liquidity Risk Management), and Operations (Loan Operations, Fund Management, Credit Investigation, Branch Audit and Corporate Affairs); as well as
- Audit exposure with Commercial Lending Division.

His responsibilities at Anthony Brunson P.A. include assisting with the completion of governmental and single audit engagements performing detailed audit procedures on financial statement account balances, prepare and adjust workpapers from clients’ trial balance; identifying potential management letter comments; researching accounting issues; recognizing potential problem areas in specific engagements and discuss them with engagement supervisor; and performing compliance tests pursuant to the Uniform Guidance and Florida Auditor General.

Public Sector Clients Served

- Broward County Clerk of Courts
- Broward Education Foundation
- Broward County Property Appraiser
- Broward County Supervisor of Elections
- City of Fort Lauderdale, Florida
- City of North Miami, Florida
- City of Miami, Florida
- Center for Family & Child Enrichment
- Miami Dade College Foundation
- United Homecare Services

Professional and Business Affiliations

- Member, Philippine Institute of Certified Public Accountant (PICPA)
- Member, National Association of CPAs in Education (NaCPAE)



Charlton Sampson, CISA,PMP,ITIL

IT Audit Specialist



Education and Certificates

BBA, Computer Information Systems Science -
The University of the District of
Columbia, Washington, DC
ITIL Practitioner -- ITIL Foundation Certification Training Level
Certified Information Systems Auditor(CISA) - ISACA

Professional and Business Experience

Independent Consultant 2015 – Present
Thompson, Cobb, Bazilio & Associates 1990 – 2015

Charlton J. Sampson is a seasoned IT assurance professional with over 25 years of diverse experience encompassing security awareness training, IT auditing, project and program management, IT risk assessments, and the development of information systems security programs. His career includes significant roles in financial information systems development, e-business operations, and internet applications.

Throughout his extensive career, Mr. Sampson has managed numerous IT assurance projects for state and local governments, major federal agencies, and private sector entities. His services have consistently focused on ensuring compliance with federal regulations and industry best practices.

Mr. Sampson holds certifications as a Certified Information Systems Auditor (CISA), a Project Management Professional (PMP), and a certified Information Technology Infrastructure Library (ITIL) professional. He possesses advanced expertise in Security Program Evaluation and has led IT security and audit teams on engagements involving ISACA's CoBIT, GAO's FISCAM, FDIC's "Red Flag" regulations, Sarbanes Oxley Act, and NIST's 800 Series Guidelines, including NIST 800-53, Rev. 5.

A sought-after conference speaker and trainer, Mr. Sampson has conducted training sessions for professionals across various disciplines, including auditors, executives, and assurance practitioners. His career is distinguished by his ability to analyze complex issues and develop effective solutions that meet the highest standards of IT governance and security.

Clients Served

- City of Oakland Park, FL
- City of Miami Gardens, FL
- Universal Service Administrative Company (USAC),
- U.S Treasury Department
- Office of the Comptroller of the Currency (OCC)
- Fannie Mae
- Small Business Administration (SBA)
- US State Department - Paris, France
- Pension Benefit Guaranty Corporation (PBGC)

Professional and Business Affiliations

- TOP SECRET (Security Software), Computer Associates (CA)
- Security Awareness Training
- Systems Development Life Cycle Support
- COTS Procurement and Implementation
- Business Process Reengineering Support
- Large Scale IT Project Management
- The Information Systems Audit and Control Association (ISACA)
- Association of Government Accountants (AGA)
- The Project Management Institute (PMI)



Engagement Team's Professional Continuing Education

At **ABPA**, we recognize that maintaining a team of highly qualified professionals requires continuous investment in training and resources to enhance and sustain their competencies. Given the frequent changes in industry guidelines and compliance requirements, we proactively stay updated with these developments and provide our staff with the necessary training to remain at the forefront of the profession.

Our comprehensive technical training encompasses areas such as accounting, auditing, federal regulations, tax, employee benefits, and computer systems. Beyond the standard technical instruction required to maintain certifications, we offer programs focused on mentoring, interviewing, time management, coaching, and more. These initiatives ensure that our professionals possess the highest level of technical and business competencies that our clients have come to expect.

We foster a culture that encourages and mandates continuing education and training at all levels. This unwavering commitment to personal and professional growth benefits both our clients and our team. Through our internal training programs, **ABPA** professionals have access to a wide range of courses, providing numerous Continuing Professional Education (CPE) credits annually.

In addition to in-house training, our partners and professional staff regularly attend various external seminars and conferences to further enhance their knowledge and skills. For example, we have conducted the Governmental Accounting & Reporting Training Course for over 10 years, attracting City Accountants, Chief Financial Officers, City Auditors, and other related municipal employees.

Our dedication to continuous learning and development ensures that our team remains well-equipped to navigate the evolving landscape of our industry, ultimately delivering exceptional service to our clients.

Listed below is the number of continuing professional education completed by key members assigned to the engagement during the last two (2) years.

PERSONNEL	TOTAL HOURS (Government, Auditing & Accounting)	MEET YELLOW BOOK REQUIREMENT	OTHER/ TEHCNICAL
Anthony Brunson, CPA	138	77	36+
Jean Borno, CPA	139	35+	24+
Tariro Gatsi, CPA	118	60	60+
Karen Greaves, CPA	95	48	24+
Jay-Clinton Tizon, CPA	80	48	24+

ABPA asserts All key staff assigned to this engagement meet the continuing education requirements, as set forth in the GAGAS issued by the Comptroller of the United States. The best evidence of my assertion is the unblemished peer reviews presented by ABPA.

Impairments of Independence

The second general standard of the AICPA requires that the auditor be independent; aside from being in private practice, he must be without bias with respect to the client since otherwise he would lack that impartiality necessary for the dependability of his findings, however excellent his technical proficiency may be.

Independence recognizes an obligation for fairness not only to management and owners of a business but also to creditors and those who may otherwise rely upon the independent auditor's report.

To be independent, the auditor must be intellectually honest. To be recognized as independent, he must be free from any obligations to or interest in the client, its management, or its owners.

Pursuant to the standard promulgated by the AICPA, **Anthony Brunson P.A.**, guidelines, we are independent of the City of Lake Worth Beach, Florida, and all component units thereof.

ABPA's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (AICPA), the Florida Board of Accountancy and other state CPA societies, Government Auditing Standards issued by the Comptroller General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence. We affirm that **ABPA**, its officers, and team members are independent of the City of Lake Worth Beach, Florida as defined by Generally Accepted Auditing Standards and *Government Auditing Standards* issued by the Comptroller General of the United States of America.

Licensed to Practice Public Accounting in the State of Florida

Anthony Brunson P.A. and all assigned key professional staff are fully licensed and certified to do business in the State of Florida evidenced by the enclosed licenses and have performed continuous CPA services for a minimum of five (5) years).

Desk Reviews & Disciplinary Action

There have been no actions as a result of any federal or state desk reviews or field audits to **ABPA** or its auditors of government entities in the past. There has been no disciplinary action taken nor pending against **ABPA** or any of the professional staff with the State Board of Accountancy, the Auditor General, or any other regulatory bodies.

There have been no pending indictments, litigation or proceedings in the past whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of **ABPA** by the Florida State Board of Accountancy.

CHAPTERS OF THE YELLOW BOOK

- Chapter 1: Foundation and Principles for the Use and Application of GAS
- Chapter 2: General Requirements for Complying with Government Auditing Standards
- Chapter 3: Ethics, **Independence**, and Professional Judgment
- Chapter 4: Competence and Continuing Professional Education
- Chapter 5: Quality Control and Peer Review
- Chapter 6: Standards for Financial Audits
- Chapter 7: Standards for Attestation Engagements and Reviews of Financial Statements
- Chapter 8: Fieldwork Standards for Performance Audits
- Chapter 9: Reporting Standards for Performance Audits

PROJECT APPROACH

Primary Audit Objectives

Our audit process is designed to gain a comprehensive understanding of your organization’s vision, operations, financial performance, accounting systems, and internal controls. While delivering an audit opinion on your financial statements is a key outcome, we aim to provide value that extends beyond this assurance.

We strive to establish a partnership that transcends the audit itself, working collaboratively to enhance your internal controls and operational efficiencies. Our goal is to strengthen your financial operations by offering valuable solutions and insights, sharing best practice benchmarks, and serving as a readily available resource for your organization.

The City is desirous of contracting a knowledgeable firm to perform a government-wide and fund financial statement audit of the basic financial statements. Internal control reviews and management letters pursuant to industry standards. The scope of our work will also include an audit of the Lake Woth Beach Community Redevelopment Agency (CRA) and annual financial report on the operational cost related to the sub-regional Transmission Facilities (together with a report as to compliance with the Interlocal Wastewater Service and Wastewater Facilities Cost Sharing Agreement as well as other auditing services requested at the discretion of the City.

The audits will be performed in accordance with generally accepted government auditing standards, the standards set forth for financial audits in the U.S. General Accounting Office’s (GAO) Government Auditing Standards, the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Audits of State and Local Governments (Revised) – AICPA, Section 215.97 and F.S. 218.39, Florida Statutes,, Florida Single Audit Act; and Chapter 10.550 Local Governmental Entity Audits, Rules of the Auditor General, State of Florida and any other applicable Federal, State and local laws and regulations.

Audit Methodology

The audit will be conducted in five phases, as shown below. These phases are discussed in further detail in the following pages. Each of these phases plays a crucial role in ensuring the audit’s effectiveness and the organization’s continued compliance and improvement.



Phase 1: Understanding the Client

A thorough understanding of the City, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate individuals to ensure we have a comprehensive understanding of your operations. You will also have the opportunity to express your expectations regarding the services we will provide. This effort will be coordinated to minimize disruption to your staff. During this phase, we will perform the following activities:



- Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Council as applicable;
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- Performance of fraud inquiries and retrospective review; Determination of materiality levels;
- Regarding controls that are relevant to the audit, **ABPA** will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- Re-evaluation of City provided major fund determination worksheet; Documentation of current year activity expectations and performance of preliminary analytical procedures;
- Review internal control systems, including determining an audit risk assessment;
- Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- Identify and resolve accounting, auditing and reporting matters; and
- Prepare detailed audit plans, including a list of schedules to be prepared by the City's personnel.

At **ABPA**, we prioritize open and honest communication as the cornerstone of strong client relationships. Recognizing that transparent dialogue is essential for a successful auditor-client partnership, we ensure that all interactions are clear and forthright.

During the audit's planning phase, **ABPA** will arrange a "Planning Kick-Off Meeting" with your organization's management team. This meeting serves as an opportunity for both teams to meet in person, revisit audit timelines and due dates, and determine the level of assistance required from your staff and management. Such meetings are crucial to successful audits, as they allow for the discussion of the overall strategy and plan, ensuring alignment and minimizing potential misunderstandings.

Phase 2: Risk Assessment

Our firm employs a risk-based approach early in the audit process to enhance efficiency and effectiveness. This methodology involves evaluating how overall risk, identified during the general risk analysis, impacts specific account balances. Key considerations include the account's significance to the financial statements, transaction volume, susceptibility to fraud, history of significant adjustments, and complexity involving judgments or intricate calculations. By assessing inherent and control risks, we determine the overall audit risk and tailor our audit procedures accordingly. This strategic focus allows us to allocate resources effectively, concentrating on areas with higher risk and providing greater value to our clients.

To conduct the audit engagement, we integrate traditional audit techniques with a comprehensive evaluation of the City's systems. This combined approach ensures a thorough understanding of the operational environment, enabling us to identify and address potential risks proactively. By leveraging both conventional methods and system evaluations, we aim to deliver an audit that not only meets compliance requirements but also offers insightful recommendations for enhancing financial processes and controls.

Professional auditing standards require auditors to plan and execute audits to obtain reasonable assurance that financial statements are free from material misstatement, whether caused by error or fraud. By adopting a risk-based approach and employing enhanced fraud inquiry techniques, we can significantly improve the effectiveness of our audits in detecting and addressing potential fraudulent activities.

Phase 3: Further Audit Procedures

During this phase, the team will perform extensive substantive testing to evaluate the accuracy and completeness of the City's financial records. This phase focuses on identifying any issues that could affect the audit's completion or require management's attention. Key tasks include applying analytical procedures to plan the nature, timing, and extent of further auditing procedures for specific account balances or transaction classes. These procedures help in assessing the reasonableness of financial information by analyzing relationships among data.

Substantive analytical procedures are employed as evidence-gathering tools to substantiate assertions related to account balances or classes of transactions. For example, auditors may examine the relationship between sales and cost of goods sold to evaluate gross margin figures. When actual results align with expectations, the need for detailed testing may be reduced, enhancing audit efficiency.

Additionally, the audit team will perform substantive tests on account balances and transactions. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The sample sizes will be determined after reviewing the internal control system to ensure adequate coverage and reliability of the audit findings

Sample Size and Extent of Statistical Sampling

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which **ABPA** will use:

- **Account Balance Tests:** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- **Transaction and Control Tests:** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.
- **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

Analytical Procedures

Tasks to be performed in Phase 3's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- Comparison of original budget (revenue sources and appropriations) to actual amounts.
- Comparison of major revenue, expenses, and expenditure amounts to:
 - Preliminary expectations based on budgets and forecasts.
 - Prior year's amounts.
- Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

Single Audit

At **ABPA**, we leverage our firm's extensive training and experience to enhance our audit methodologies and work programs, ensuring our clients receive the highest quality service. We proactively communicate with clients to help them understand the implications of new regulations on their organizations. Our firm conducts a substantial number of Single Audits annually, and our working papers are routinely reviewed by federal and state agencies, as well as peer reviewers. Over the past three years, we have received no findings of substandard work; instead, we've garnered positive feedback regarding the excellence of our audit files. This experience equips us with a robust understanding relevant to the City, and our engagement team possesses the necessary expertise to assist with both Federal and Florida Single Audits.

In general, Single Audit planning procedures may include:

- Identifying Major Programs: Determine the City's major programs to be tested and reported on for compliance.
- Assessing Compliance Requirements: Identify the compliance requirements applicable to each major program.
- Evaluating Direct and Material Effects: Determine which compliance requirements could have a direct and material effect on each major program.
- Reviewing Internal Controls: Consider relevant portions of the City's internal control over compliance for each direct and material compliance requirement for each major program.
- Obtaining Audit Evidence: Gather sufficient appropriate audit evidence, including testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- Considering Fraud and Abuse: Evaluate indications of fraud and abuse.
- Reviewing Subsequent Events: Consider events occurring after the reporting period that may impact the audit.
- Forming Compliance Opinions: Develop an opinion on whether the City complied with the direct and material compliance requirements.
- Following Up on Prior Findings: Perform follow-up procedures on previously identified findings.

The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor's identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc.

Laws, Regulations and Compliance Testing

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

Enterprise Fund (Utilities)

ABPA and its staff have specialization in auditing business-type activities including:

- ☒ Electric
- ☒ Water
- ☒ Stormwater
- ☒ Solid Waste
- ☒ Sewer
- ☒ Parking

Some of the basic procedures for enterprise funds based on past risk assessment would include:

- Compare the balance in receivables with the balance for prior years or other expectations.
- Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule and consider the reasonableness of usage.
 - For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
 - Recompute the billing.
- Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- Trace selected months' cash collections to deposit slips and bank statements.
- Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

Special Revenue Funds

ABPA and its staff have specialization in auditing special revenue funds to include:

- ☒ COVID-19
- ☒ Law Enforcement Forfeiture
- ☒ Other Public Safety
- ☒ Education and Library
- ☒ Transportation and Infrastructure
- ☒ Grants and Special Programs
- ☒ Community Redevelopment Agencies

Debt and Capital Improvement Funds

ABPA and its staff have specialization in auditing debt and capital improvement funds:

- ☒ General Obligation Bond
- ☒ Capital Projects
- ☒ Neighborhood
- ☒ Discretionary Sales Surtax

Information Technology Audit Techniques

In compliance with Professional Auditing Standards, it is essential for auditors to understand the procedures—both automated and manual—by which transactions are initiated, recorded, processed, and reported, ensuring their accurate inclusion in the financial statements. During the audit's planning phase, we assess the impact of information technology (IT) on our audit procedures. This assessment involves understanding internal controls through observations and inquiries of IT personnel and identifying automated controls within the system.



Our approach includes a review of IT general controls as follows:

- Security—Physical and Access Controls
- Change Management for Systems and Configurations
- Application/System Development and Customization
- IT Risk Management Data Backup and Recovery/Business Continuity Plans
- Electronic Banking Wire and ACH Security
- Segregation of Duties within Systems and IT function

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and DATASNIPEr) to extract and summarize computerized financial data files. These programs provide an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer.

Secure Data Request and Collection

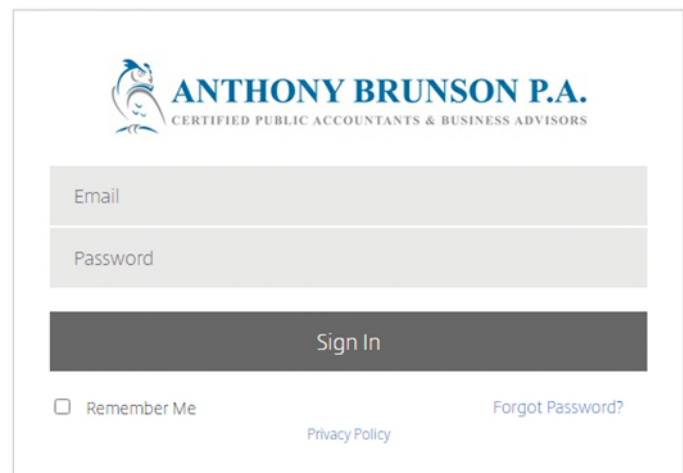


collected by **ABPA** using ShareFile, a comprehensive digital audit platform. ShareFile offers a secure, centralized system for requesting, tracking, and managing client-prepared information, enhancing collaboration and streamlining the audit process.

ShareFile is a simple, single point of access, to give our clients quick and easy access to documents through cloud-based file-sharing. With enterprise-level security features, ShareFile's client portal software allows us to safely share and comment on ongoing client projects. A secure client portal provides a personalized and flexible solution to collaborate with stakeholders from outside Anthony Brunson P.A.

Upon inception of the engagement, key stakeholders and engagement team members are identified for access to the ShareFile client portal. Each user is then created and sent an individual time-sensitive activation link. Using ShareFile's secure client portal avoids the frustration and wasted time of prolonged email chains. Data protection features of ShareFile include:

- **Password Policy** —Password policies, including password history, expiration, and complexity controls such as length, uppercase and lowercase letters, at least one number, and at least one special character.
- **Multi-factor Authentication** —Multi-factor authentication process that requires submission of the account password and a secondary authentication, such as Google Authenticator or SMS/text message, in order to access the account.
- **File Transfer** —ShareFile employs TLS protocols to protect client authentication, authorization, and file transfers.
- **High-grade Encryption** —ShareFile secures files in transit with up to 256-bit encryption using industry-standard encryption protocols.
- **File Integrity** —ShareFile employs keyed hashed message authentication code (HMAC) to authenticate and ensure the integrity of intra-system communications. ShareFile verifies file size and file hash to ensure integrity.
- **Link Generation** —ShareFile download links are uniquely and randomly generated using strong hash-based message authentication codes. Technical countermeasures provided to protect links from guessing attacks



The screenshot shows the login interface for Anthony Brunson P.A. At the top is the company logo and name. Below it are two input fields for 'Email' and 'Password'. A large 'Sign In' button is centered below the fields. At the bottom, there is a 'Remember Me' checkbox, a 'Privacy Policy' link, and a 'Forgot Password?' link.

Phase 4: Evaluation of Audit Results

This phase includes a review of audit documentation by the managers and partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

The audit team will accumulate any material misstatement during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

Phase 5: Report Delivery

In this phase of the audit, the engagement team will finalize tasks related to closing year-end balances and financial reporting. This includes conducting final tests in areas such as compliance, balance sheet accounts, revenues, and expenditures. Upon receiving the draft Annual Comprehensive Financial Report (ACFR), we will provide our feedback within seven to ten days. The final reports will be issued by the agreed-upon date. Additionally, the audit partner or manager will be available to present the audit report in person, facilitating direct communication and addressing any questions or concerns.

Exit Conference

Upon completion of the audit, **ABPA** will conduct an exit conference with senior members of the City's finance department. This meeting serves to communicate our findings, conclusions, and recommendations, and to obtain management's perspectives on these matters. Additionally, we will discuss any planned corrective actions as required by *Government Auditing Standards* and OMB Uniform Guidance. The exit conference ensures that all parties have a clear understanding of the audit results and facilitates an open dialogue regarding any concerns or proposed improvements.

Management Letter

A key aspect of the development of management letter comments involves the hands-on involvement of senior executives throughout the audit process, not merely present for presentations.

Our emphasis on going beyond the basic routine to provide an extra dimension in quality service serves as a springboard for more insightful and meaningful management letter comments. Our veteran audit professionals are trained to focus on understanding the client's business, an understanding much deeper than gaining the knowledge of routine accounting system and records. We emphasize matters such as the manner in which the business operates, the principal concerns and objectives of management as well as the techniques used by management to evaluate operations.

Throughout the engagement, our professional staff will be accumulating discussion points. Our findings and recommendations will be discussed thoroughly with the City's staff at all levels to ensure that there are "no surprises." Thereafter, we will prepare a draft report of the final recommendations. This draft will be reviewed with appropriate operating and financial personnel. A final memorandum will be delivered on a timely basis so that problems can be addressed as soon as possible.

Project Timeline

ABPA is committed to completing the audit procedures within the timeframe below or within any other reasonable schedule requested by the City. **ABPA** is available to commence the audit as soon as approval from the proper authority is received.

TASK	2024 Audit Timing	April	May	June
Detailed Audit Plan	April 16 th – May 2 nd			
Interim and Field Work	May 5 th – June 6 th			
Completion Fieldwork and Review	May 26 th – June 6 th			
Comments on Financial Statements	June 6 th			
Issue All Reports	June 20 th			

Quality Control

At our firm, we prioritize the quality of our professional practice, recognizing its critical importance to our clients and the users of our reports. To uphold this commitment, we have implemented a comprehensive quality control system designed to not only meet but exceed professional standards. This system ensures adherence to our internal policies and aligns with the standards established by the American Institute of Certified Public Accountants (AICPA). **ABPA** conducts annual internal inspections across a randomly selected sample of our accounting, auditing, advisory, and tax engagements. These reviews are integral to our quality control system, ensuring strict adherence to both firm policies and professional standards. By systematically evaluating our engagements, we can identify areas for improvement, reinforce best practices, and maintain the high-quality service our clients expect.

Peer Review

Anthony Brunson P.A. is devoted to quality and has taken extra steps to ensure that the Firm satisfies the highest professional standards of quality. Every three years, our quality controls are examined by specially trained CPAs from other firms. **ABPA** has consistently achieved a pass rating for all peer review assessments performed. This is the highest level of achievement and recognition in the peer review program. The review encompasses governmental engagements. Please refer to **the Attachments** for the latest copy of our peer review report, which includes governmental engagements.



PAST PERFORMANCE

Firm Experience with Governmental Audits and Federal and State Single Audits
















Governments and Nonprofit entities represent the “bread and butter” practice of ABPA. Mr. Brunson has led the Firms’ efforts in serving these industries for 35+ years. The ABPA core team members have been engaged as core auditors for many of South Florida’ municipalities, special districts, authorities, and inter-local governmental agencies. Additionally, Firms’ have participated as integral members of audit firms who have serviced Florida’s largest governments since its Firms’ inception.

Team members’ governmental audit experience spans from South Florida Water Management District, whose assets total \$2.8 billion and operating budget totaled \$610 million to cities like North Miami, Oakland Park, Miami Gardens, Miramar and others; transit authorities like Tri-Rail and the Dade Expressway Authority; special governmental entities like Miami Dade and Broward County Clerk of Courts, South Florida Work Force Agencies, Community Re-development Agencies, Planning Councils or Tourism districts. All of which have similar reporting characteristics of the City of Lake Worth Beach.

As engagement team members for Miami-Dade County or the City of Miami as well as Miami-Dade and Broward School Boards, our staff members’ primary responsibility is to deliver completed work efforts surrounding Federal and State single audit procedures, *often training inexperience staff members of national firms*. In addition, similar testing is required for our prime engagement cities, large nonprofit organizations, universities, and governmental authorities.

Special audits and compliance type audits are performed for Universities, Housing Authorities, Redevelopment Agencies and Community Development Corporations pursuant to rules of Florida’s Auditor General, Florida Statutes or Federal Guidelines.

The following is a selected listing of current clients served by the ABPA proposed team members as demonstrating our ability to perform audits requiring government audit standards, and experience performing governmental compliance audits with varied federal, state, and local rules laws. Listing is not intended to be all-inclusive.

Entity	Federal Funded Programs	State Funded Programs	Local / County Government
Broward County, Florida			
City of Miramar, Florida			
City of North Miami, Florida			
Miami-Dade County Clerk of Courts			
City of Miami Gardens, Florida			

The following listing is representative of the governmental clients served by team members currently or over the last few years and **is not intended to be all-inclusive**.

CLIENT NAME/ SERVICE	COMPLIANCE AUDIT	ACFR AUDIT	OTHER SERVICES
SINGLE AUDIT SERVICES			
Broward County School Board	AB	†	AB
Miami-Dade County School Board	AB	†	AB
Broward County, Florida	AB	†	AB
Miami-Dade County, Florida	AB	†	AB
City of Miami, Florida	AB	†	AB
City of Fort Lauderdale, Florida	AB	†	AB
COMPREHENSIVE FINANCIAL STATEMENTS AUDIT			
South Florida Regional Transportation Authority (Tri-Rail)	AB	AB	AB
South Florida Workforce Investment Board (dba CareerSource South Florida)	AB	N/A	AB
Broward County Property Appraiser's office	AB	N/A	AB
CareerSource Broward	AB	N/A	AB
City of Miami Gardens, Florida	AB	AB	AB
City of Miami General Employees' and Sanitation Employees Retirement Trust and Other Managed Trusts	AB	AB	AB
City of Miami James L. Knight Center	AB	N/A	AB
City of Miami Sports & Exhibition Authority	AB	N/A	AB
City of Miramar, Florida	AB	AB	AB
City of North Miami, Florida	AB	AB	AB
City of Opa-Locka, Florida	AB	AB	AB
City of Palm Bay, Florida	AB	AB	AB
Clerk of the Circuit and County Court Broward County, Florida	AB	*	AB
Clerk of the Circuit and County Courts Miami-Dade County, Florida	AB	*	AB
Broward Housing Finance Authority	AB	N/A	AB
AUDIT OF SELECTED UNITS OR OTHER SERVICES			
Bal Harbour Village	AB	N/A	AB
Broward Housing Finance Authority	AB	*	AB
City of Miami Midtown Community Redevelopment Agency	AB	*	AB
Coconut Grove Business Improvement District	AB	*	AB
City of Miami Department of Off-Street Parking	AB	*	AB
City of Fort Lauderdale, Florida	AB	*	AB

† Performed as a joint venture participant with a national firm; however, **ABPA** has completed and issuance reports on special projects and/ or segments of the Organization.

N/A Reporting requirements did not require an Annual Comprehensive Financial Report (ACFR) or the client did not pursue an ACFR, usually related benefit versus cost savings evaluated.

* Compliance Audit or Special Reports, ACFR not a part of scope of service.

Current/ Recent Governmental Audits

The following is selected listing of clients served within the last five (5) years by the **ABPA** proposed team members for the City of Lake Worth Beach engagement as references that demonstrates our ability to minimize learning curves and ensure a smooth audit transition.

Client Contact Info	Description of Work	Contract Term	Staff Hours	Partner
Broward County, Florida Mr. William (Bill) O'Reilly, CGFM, CPA Director of Accounting 115 S. Andrews Ave, Room 221 Ft Lauderdale, FL 33301 Ph: (954) 357-7212 woreilly@broward.org	Federal and State Single Audit examination pursuant to GAGAS, GAAS, Uniform Guidance, Florida's Single Audit Act, and Rules of Florida's Auditor General. Issuance of constitutional audit reports (Property Appraiser, Supervisor of Elections, etc.)	2017 to present	1200	Anthony Brunson
City of North Miami, Florida Ms. Angela Reyes, CPA, Finance Director 776 NE 125th Street 1st Floor North Miami, FL 33161 Ph: (305) 893-6651 areyes@northmiamifl.gov	Annual Financial Auditing and Annual Comprehensive Financial Reporting; Federal Single Audit; and Landfill Audit.	2021 to Present	950	Anthony Brunson/ Jean Borno
City of Miami Gardens, Florida Mr. Craig Clay, Asst. City Manager 18605 NW 27 th Avenue Miami Gardens, FL 33056 Ph:(305) 622-8000 cclay@miamigardens-fl.gov	Annual Financial Auditing and Annual Comprehensive Financial Reporting; Federal Single Audit; State Single Audit; Building Better Communities General Obligation Bond Program; CRA; and The Children's Trust Grant Program.	2017 to Present	850	Anthony Brunson/ Jean Borno
Miami-Dade County Clerk of Courts Ms. Jacqueline Williams, Clerk's Finance Director 601 N.W. 1 st Court Suite 15-003 Miami, Florida 33136 Ph: (786) 469-3759 Jacqueline.Williams@miamidadeclerk.gov	Annual audit examinations pursuant to GAGAS, GAAS, issued by the Comptroller General of the United States, Florida statutes, and Rules of Florida's Auditor General.	2017 to Present	800	Anthony Brunson/ Jean Borno
City of Miramar, Florida Mr. Kevin E. Adderley, CPA, Director Department of Financial Services 2300 Civic Center Place, Miramar FL 33025 Ph: (954)602-3049 keadderley@miramarfl.gov	Annual Financial Auditing and Annual Comprehensive Financial Reporting; Federal Single Audit	2023 to present	950	Anthony Brunson/ Jean Borno

PRICE PROPOSAL

ABPA is pleased to supply the cost proposal with our response to you RFP. Our engagement cost includes the audit objectives and scope of services outlined in the RFP. **ABPA's** policy is to estimate fees at amounts that are competitive, while enabling us to provide the high quality services that the City expects. Our fees are based on our past experience serving clients similar to the City of Lake Worth Beach and the level of experience and amount of time required of the individual assigned to deliver a high-quality audit that the City can rely upon.

Our fees reflect our interest to serve the City as external auditors. We want to make clear to you the depth and breadth of our commitment to the City.

Your **ABPA** engagement team looks forward to building a successful relationship with the City and to deliver value for your organization now and well into the future. Once you have had the opportunity to review this proposal, our team would be pleased to discuss your needs in greater detail and make a presentation to your committee. In the meantime, please feel free to contact us with questions.

The all-inclusive annual fee for the City of Lake Worth Beach's fiscal year 2024 audit is \$130,000.

This fee is based on the current understanding of the audit's scope and requirements. Should there be significant changes in the audit's scope or unforeseen complexities that require additional effort beyond what is currently anticipated, **ABPA** will promptly discuss any necessary fee adjustments with management. These adjustments will be documented through formal amendments to the engagement letter, ensuring transparency and mutual agreement. This approach aligns with best practices in audit engagements, where clear communication regarding fee structures and potential adjustments is essential.

Should it be necessary to extend the scope of our services due to unpreparedness on the part of the City, significant accounting revisions requiring multiple adjusting journal entries, or other significant changes in the nature and scope of the engagement, we will bill for these additional services based on our standard hourly rates. We will contact you to discuss these items before proceeding with the out-of-scope work.

ADDITIONAL SERVICES

Our pricing for additional services requested by the **City** beyond the scope of the audit contract will be based on standard hourly rates, times estimated engagement hours. All fees are agreed upon prior to any tasks undergoing.

The standard rates are as follows:

CLASSIFICATION	RATE
Partner	\$275
Senior Manager/IT Consultant	\$225
Manager / Supervisor	\$175
Senior	\$140
Staff	\$100

ATTACHMENTS

Licenses

Peer Review Reports

Insurance Certificates



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

ANTHONY BRUNSON P A

3350 SW 148 AVE
SUITE 110
MIRAMAR FL 33027

LICENSE NUMBER: AD68458

EXPIRATION DATE: DECEMBER 31, 2025

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

ISSUED: 12/20/2023

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BRUNSON, ANTHONY

3350 SW 148TH AVENUE
SUITE 110
MIRAMAR FL 33027

LICENSE NUMBER: R002067

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 12/20/2023

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Ron DeSantis, Governor

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BORNO, JEAN SOLEX

3059 LAUREL RIDGE CIRCLE
RIVIERA BEACH FL 33404

LICENSE NUMBER: AC55050

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 10/03/2024

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

GATSI, TARIRO

12650 NW 33RD COURT
SUNRISE FL 33323

LICENSE NUMBER: AC43072

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 12/20/2023

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

GREAVES, KAREN VENETIA

4011 SW 19TH STREET
WEST PARK FL 33023

LICENSE NUMBER: AC57683

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 12/17/2024

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PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
1106 N. FRANKLIN STREET
TAMPA, FLORIDA 33602
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

June 24, 2022

To the Owner of Anthony Brunson, P.A.
And the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Anthony Brunson, P.A. (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended December 31, 2021. 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 an engagement performed under Government Auditing Standards, including a Compliance Audit under the Single Audit Act, and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Anthony Brunson, P.A., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Anthony Brunson, P.A. has received a peer review rating of *pass*.

A handwritten signature in cursive script, reading "Prida Guida Perez".

Prida Guida Perez P.A.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/06/2024

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 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 BROWN & BROWN OF FLORIDA INC/PHS 21224205 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251	CONTACT NAME: PHONE (866) 467-8730 (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:
INSURED Anthony Brunson PA 3350 SW 148TH AVE MIRAMAR FL 33027-3257	INSURER(S) AFFORDING COVERAGE INSURER A : Sentinel Insurance Company Ltd. INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> General Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	X		21 SBA VL3230	05/05/2024	05/05/2025	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			21 SBA VL3230	05/05/2024	05/05/2025	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> 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	Y/N	N/A				PER STATUTE E.L. EACH ACCIDENT E.L. DISEASE -EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
A	EMPLOYMENT PRACTICES LIABILITY			21 SBA VL3230	05/05/2024	05/05/2025	Each Claim Limit \$10,000 Aggregate Limit \$10,000

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

Those usual to the Insured's Operations. RSM, our affiliates, partners, principals directors, officers and employees are an additional insured per the Business Liability Coverage Form SS 00 08 attached to this policy.

CERTIFICATE HOLDER**CANCELLATION**

For Informational Purposes Only.

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

Susan L. Castaneda

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/09/2024

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

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

PRODUCER CAMICO Mutual Insurance Company 1800 Gateway Drive, Suite 200 San Mateo, CA 94404	CONTACT NAME: Gail El-Ramey PHONE (A/C, No. Ext): 800-652-1772 E-MAIL ADDRESS: gel-ramey@camico.com FAX (A/C, No): 800-227-2090
INSURED Anthony Brunson PA 3350 SW 148th Avenue, Suite 110 Miramar, FL 33027	INSURER(S) AFFORDING COVERAGE INSURER A: CAMICO Mutual Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
	NAIC # 36340

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

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

INSR LTR	TYPE OF INSURANCE	ADDL 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 <input type="checkbox"/> 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 <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	<input type="checkbox"/> Y / <input type="checkbox"/> N	<input type="checkbox"/> N / <input type="checkbox"/> A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT \$ \$ \$
A	Professional Liability			FLL115423	9/16/2024	9/16/2025	Per Claim Policy Aggregate \$2,000,000 \$2,000,000

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

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

CERTIFICATE HOLDER**CANCELLATION**

For Informational Purposes Only

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)
9/24/2024

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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 an endorsement(s).

PRODUCER PAYCHEX INS AGENCY INC 225 KENNETH DR ROCHESTER, NY 14623-4277	CONTACT NAME:	
	PHONE (A/C. No. Ext.): (877) 362-6785	FAX (A/C. No. Ext.): (877) 677-0447
INSURED ANTHONY BRUNSON PA 12506 RIDGEWAY CT DAVIE, FL 33330	E-MAIL ADDRESS: paychex@travelers.com	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : THE TRAVELERS INDEMNITY COMPANY OF AMERICA	
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
INSURER F :		

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	\$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea Occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS – COMP/OP AGG	\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> AUTOS ONLY <input type="checkbox"/> AUTOS ONLY							\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR						EACH OCCURRENCE	\$
	EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						AGGREGATE	\$
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$							
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N	N/A	UB-6N199265-24-42	10/01/2024	10/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)							
	If yes, describe under DESCRIPTION OF OPERATIONS BELOW							
							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**CANCELLATION**

For information purposes only.

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

Renan M. Beltran