May 14, 2026

To the Honorable Board of County Commissioners,
Levy County, Florida:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Levy County, Florida (the County) as of September 30, 2026, and for the year(s) then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. The special-purpose audit reports as required by the Florida Auditor General for each constitutional officer shall also be included in the scope of this engagement.

In addition, if applicable, we will audit the County's compliance over major federal award programs and major state projects for the year(s) ended September 30, 2026, We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the County's major federal award programs and major state projects.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the County complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards , if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that supplementary information, such as management's discussion and analysis (MD&A) or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis

2. Budgetary comparison schedules

3. Pension and OPEB schedules (as applicable)

Supplementary information other than RSI will accompany the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the following supplementary information is presented fairly in all material respects in relation to the basic financial statements as a whole:

1. Nonmajor fund combining schedules

2. Budgetary comparison schedules

3. Schedule of expenditures of federal awards and state financial assistance (if applicable)

Data Collection Form

If applicable, prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility, if the Data Collection Form is applicable. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form, if applicable, is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America (if applicable); the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance) (if applicable); Section 215.97, Florida Statutes, *Florida Single Audit Act* (if applicable), and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General (if applicable). As part of an audit of financial statements in accordance with GAAS, and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the County's basic financial statements. Our report will be addressed to the governing body of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

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

Reporting on Key Audit Matters

Management has not requested that we communicate key audit matters in our auditors' report for this fiscal year.

Significant Risks Identified

We have identified the following preliminary significant risks of material misstatement as part of our audit planning, which are being communicated to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Override of internal controls by management is an inherent risk according to GAAS
- Improper revenue recognition is an inherent risk according to GAAS
- Improper use of restricted resources

Our final communication of significant risks identified will take place upon completion of our audit.

Audit(s) of Major Program and/or Major Project Compliance

If applicable, our audit(s) of the County's major federal award program(s) and/or state project(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs and/or projects in accordance with the Uniform Guidance, Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and/or major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the County's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the federal programs as a whole.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the County's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the County's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the County's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant

deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the County's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the state projects as a whole.

Our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organization's major state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Also, as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we will obtain an understanding of the County's internal control over compliance relevant to the audit in order to design and perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the County's major federal award programs and/or major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and/or state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance (if applicable) and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requirements (if applicable);
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the County is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;
8. For identifying and ensuring that the County complies with federal laws and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the County and others from whom we determine it necessary to obtain audit evidence;
    d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;

18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the County involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
24. For identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants.
25. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Landfill Escrow Schedule Audit

You have requested that we audit the schedule of activity (the Schedule) of the landfill long-term care escrow account of the County as of and for the fiscal year(s) ended September 30, 2026, and the related notes to the Schedule. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the Schedule in a separate report.

Audit of the Schedule

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

In making our risk assessments, we consider internal control relevant to the County's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the Schedule that we have identified during the audit.

We will issue a written report upon completion of our audit of the Schedule. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the Schedule in accordance with accounting practices prescribed or permitted by Rule 62-701.630(5)(c), Florida Administrative Code to demonstrate compliance with the State of Florida Department of Environmental Protection's regulatory basis of accounting;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error;
3. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the Schedule such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence; and
4. For including the auditor's report in any document containing the Schedule that indicates that such Schedule has been audited by the County's auditor;
5. For identifying and ensuring that the County complies with the laws and regulations applicable to its activities; and
6. For adjusting the Schedule to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year under audit are immaterial, both individually and in the aggregate, to the Schedule as a whole.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Court Cost Report

You have requested that we examine compliance with Section 29.008 and 29.0085, Florida Statutes, in relation to the Statement of County Funded Court-Related Functions report of the County for the year(s) ended September 30, 2026. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of

expressing an opinion as to whether the County complied in all material respects with Section 29.008 and 29.0085, Florida Statutes, subject to the same procedures and standards as outlined in the Additional Examination Engagements section of this letter.

Additional Examination Engagements

You have requested that we examine the County's compliance for the fiscal year(s) ended September 30, 2026, with the following statutes (collectively, "the Statutes"):

- Section 218.415, Florida Statutes, *Local Government Investment Policies*
- Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*
- Section 365.172, Florida Statutes, Emergency Communications Number "E911" and Section 365.173, Florida Statutes, Communications Number E911 System Fund
- Section 61.181, Florida Statutes, Depository for alimony transactions, support, maintenance, and support payments; and fees

We are pleased to confirm our acceptance and our understanding of this direct examination engagement by means of this letter. Our examination will be conducted with the objective of obtaining reasonable assurance by evaluating whether the County complied in all material respects with the Statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion in a written practitioner's report that conveys the results of our evaluation.

Practitioner Responsibilities

We will conduct our examination in accordance with the attestation standards established by the AICPA. An examination involves performing procedures to obtain attest evidence about whether the County complied with the Statutes, in all material respects. An examination involves performing procedures to obtain evidence about the County's compliance with the Statutes. The nature, timing, and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement of the underlying subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. However, we will inform you of any material noncompliance with laws or regulations, uncorrected misstatements, fraud, and when relevant to the underlying subject matter or subject matter information, internal control deficiencies that comes to our attention, unless clearly inconsequential.

Management Responsibilities

Our examination will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For ensuring the County complies with the Statutes;
2. For the design, implementation, and maintenance of internal control to prevent, or detect and correct, misstatement of or noncompliance with the Statutes, due to fraud or error;
3. For selecting the criteria for the evaluation of the County's compliance with the Statutes;
4. Determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement; and

5. To provide us with:
    a. Access to all information of which management is aware that is relevant to compliance with the Statutes, such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
    b. Additional information that we may request from management for the purpose of the examination; and
    c. Unrestricted access to persons within the County from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from you written confirmation concerning representations made to us in connection with the examination.

Reporting

We will issue a written report upon completion of our examination of the County's compliance with the Statutes. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Nonattest Services

We will perform the following nonattest services: preparation of financial statements, preparation of schedule of expenditures of federal awards and state financial assistance and data collection form (if applicable), preparation of annual financial report (if requested), and assistance with GASB 87/96 calculations. With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the County. However, we will provide advice and recommendations to assist management of the County in performing its responsibilities. The County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Diana Sanchez) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, establishing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the County with regard to different matters, but the County must make all decisions with regard to those matters.

Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards.*

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of your financial and non-financial data.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Brendan McKitrick is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

Year Ending September 30,	Financial Statement Audit Fee	Preparation of Annual Financial Report (if requested)
2026	$133,000	$3,500

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the County's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance may result in an increase of our fees.

This engagement may be terminated by either party for noncompliance with the terms as noted in this engagement letter. The parties will provide 60 days' notice of their intention to terminate the engagement. Upon completion of this engagement with the audit for the year ended September 30, 2026, new engagements can be entered into for up to two additional one-year periods, at the option of both parties. Any such engagements will be evidenced by a new engagement letter.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the County's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the normal course of business, we use the services of third parties and individual contractors, which are not employees of James Moore & Co., P.L. Those services are performed at various levels and in various aspects our engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement we may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require us to handle confidential information and we expect third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, we require those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Your acceptance of this arrangement acknowledges and accepts our handling of confidential information including access by third-party and individual service providers.

This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A, which is incorporated and made a part of this engagement letter by reference.

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

Very truly yours,

James Moore & Co., P.L.

JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Levy County, Florida.

By_____

Title_____

Date_____

WARREN, STONE & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Report on the Firm's System of Quality Control

April 23, 2024

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

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

Warren, Stone & Associates, LLC

Warren, Stone & Associates, LLC

PO BOX 660008 | ATLANTA, GEORGIA 30366 | (P) 404-816-1436 | (F) 404-816-2136 | WWW.WARRENSTONECPA.COM
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Attachment A James Moore and Co., P.L.
Standard Terms and Conditions

The terms and conditions set forth below are incorporated into the engagement letter pursuant to which James Moore & Co., P.L. ("JMCO", the "Firm", us and we) will provide services.

1. **Management's Responsibilities** – Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client's management shall be fully and solely responsible for applying independent judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to JMCO. Client should retain all the documents, canceled checks, and other data that form the basis of the financial statements. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and therefore should review the return(s) carefully before signing and filing.
   To the extent JMCO provides nonattest services to an attest client, management remains responsible for all management functions and decisions, including establishing objectives, making decisions concerning the assumptions and judgments underlying the services, designating a competent individual to oversee the services, evaluating the adequacy and results of the services, and accepting responsibility for the results of the services. JMCO will not assume management responsibilities.

2. **Responsible Person** – Client designates the Client's Finance Director or equivalent ("Representative") as the individual to whom JMCO should look to provide information, communicate, and answer questions. Client understands that JMCO will rely on the Representative designated above. JMCO is directed to rely on the Representative for all Client decisions including but not limited to disclosures, allocation of transactions to particular accounts and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client. Reliance on Representative does not relieve JMCO of its obligations to communicate with those charged with Client governance.

3. **Advice in Writing** – JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail individually addressed to Representative or an individual member of the Client (newsletters and the like are not advice upon which Client may rely).

4. **Unencrypted E-Mail Use Authorized for Communication** – In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail. Similarly,

text messages present special issues for our profession, and we ask that you refrain from engaging with JMCO via text message.

5. **Cooperation** – Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client's data, information and personnel. Client shall be responsible for the performance of Client's employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the timetable for completion, amend the services required and/or terminate the engagement in accordance with the terms of Client's documentation, procurement and purchasing policies.

6. **Payment of Invoices** – Pursuant to statutory annual appropriation limits and F.S. §218.70 – Local Government Prompt Payment Act, JMCO will bill Client for professional services, expenses, and out-of- pocket costs on a monthly basis. Payment is due within 45 days of the date Client receives the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within the statutorily required payment term. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. Upon written notification of termination or suspension, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination or suspension. Suspension of work or termination of services as a result of nonpayment and/or failure of Client to provide complete information timely may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of services on account of nonpayment or incomplete untimely information shall not entitle Client to recover damages from JMCO. A late payment charge of 1% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances in accordance with the Local Government Prompt Payment Act. This is an Annual Percentage Rate of 12%.

7. **Electronic Data Communication** - In the interest of facilitating our services to you, JMCO may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to Client may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data. In using these data communication and storage methods, JMCO employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

8. **Ownership of Work Papers, Confidential & Proprietary Information, Public Records Compliance** – All statements, records, schedules, working papers, and memoranda prepared by JMCO in the performance of this engagement shall remain the property of JMCO pursuant to Section 473.318, Florida Statutes, and applicable professional standards. Client shall not acquire any proprietary interest, copyright, or intellectual property rights in JMCO's proprietary audit methodologies, software, or internal templates.
   JMCO shall maintain the confidentiality of non-public Agency information in accordance with

Section 473.316, Florida Statutes, and AICPA Code of Professional Conduct Rule 1.700.001. The Agency acknowledges and agrees that disclosure of working papers or audit communications required by operation of Chapter 119, Florida Statutes, or other applicable federal or state laws, constitutes an authorized disclosure permitted under professional ethics standards and shall not constitute a breach of confidentiality.

Public Records Protocols and Requests (F.S. § 119.0701) To the extent JMCO is deemed to be acting on behalf of the Client under Section 119.0701, Florida Statutes, JMCO shall: Keep and maintain public records required by Client to perform the service. Upon request from the Client's custodian of public records, provide Client with a copy of requested records or allow the records to be inspected or copied within a reasonable time at a cost permitted under Chapter 119, Florida Statutes. 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 the engagement term and following completion of the engagement if JMCO does not transfer the records to Client Upon completion of the engagement, retain all working papers in accordance with Florida Auditor General rules and professional record retention standards. In the event a public records request is served directly on JMCO for work papers, JMCO shall promptly notify Client's Records Custodian to allow Client to identify and assert any statutory exemptions prior to production.

IF THE CONTRACTOR (JMCO) HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, JMCO WILL CONTACT THE CLIENT"S DESIGNATED CUSTODIAN OF PUBLIC RECORDS.

Notwithstanding the foregoing, the terms of this paragraph shall not apply to contravene any statute or regulation including without limitation F.S. §119.

9. **Disclosures** – Certain communications involving advice are privileged and not subject to disclosure other than as mandated by applicable statute or regulation. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication; Client agrees to provide JMCO with written, advance authority to make that disclosure. We will not respond to any request from banks, mortgage brokers or others for verification of any information. We do not communicate with third parties or provide them with copies of your information unless required to do so by law or regulation.

10. **Force Majeure** – Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, epidemic, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.

11. **Errors, Fraud, Theft, Embezzlement, Illegal Acts** – Unless our engagement letter specifically obligates JMCO to search for fraud, theft, embezzlement and/or illegal acts, JMCO services cannot be relied upon to disclose errors, fraud, theft, embezzlement or other illegal acts that may exist, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. Client is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing JMCO about all known or suspected

fraud affecting Client involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial information. Client responsibilities include informing JMCO of Client knowledge of any allegations of fraud or suspected fraud affecting Client received in communications from employees, former employees, regulators, or others. In addition, Client is responsible for identifying and ensuring that the Client complies with applicable laws and regulations.

12. **Document Retention** – The parties agree that JMCO will endeavor to retain documents and records in accordance with the longer of the Firm's Record Retention and Destruction Policy and applicable statutes/regulations. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by JMCO (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any entity permitted to do so. Any information, except reports required to be furnished by law or regulation, created by JMCO is not the property of Client. In the event that documents are furnished, we will furnish the documents readily available in the Client file in a .pdf format. The privacy policy of JMCO is available on our website at JMCO.com/privacy-policy/

13. **Hosting of Client Data** – JMCO does not host, is not the custodian of, and accepts no responsibility for Client financial and non-financial data. Client acknowledges that it has sole responsibility for the storage and preservation of its financial and non-financial data.

14. **Brokerage Information** - From time-to-time Client may arrange and/or provide information to JMCO that includes investment holdings, transactions, arbitrage positions and investment strategies in addition to other asset holdings. JMCO utilizes information provided for purposes of financial statements and tax filings. JMCO does not provide investment analysis, strategies and/or risk analysis of investment portfolios. A JMCO affiliate, James Moore Wealth Management, LLC, a registered investment advisor, does provide investment advice under the terms of separate engagement understandings. Clients desiring services from James Moore Wealth Management, LLC should establish a separate understanding for those services. JMCO does not share information with James Moore Wealth Management, LLC, absent a specific written understanding with Client. Client agrees that this engagement does not include evaluation of investments, transaction and strategies.

15. **Professional Standards** – JMCO will perform the services in accordance with the professional standards applicable to the engagement, which may include, as applicable, standards of the

American Institute of Certified Public Accountants, Government Auditing Standards issued by the Comptroller General of the United States, applicable Florida statutes and administrative rules, and other standards expressly identified in the engagement letter, procurement documents, or applicable law. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement. We will notify you if this issue arises.

16. **Use of Third-Party Providers** – In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Our contracts with third-party providers require that your data remain in the United States. You may notify us that you do not wish to have your work done by third-party providers, which may delay the completion of services and increase the price for services to amounts in excess of initial estimates. Those third-party services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.

17. **Use of Artificial Intelligence (AI) in Our Services**. To enhance the efficiency, accuracy, and insights we provide, we may utilize Artificial Intelligence (AI) tools and technologies, including tools we currently use and tools we may adopt in the future, in the delivery of our services to you. These AI tools are employed to assist our professional staff in various tasks, including but not limited to: (a) Data Analysis and Processing: AI can help us analyze large datasets, identify trends, and process information, which can improve the quality of our financial analysis and reporting. (b) Automating Routine Tasks: AI may be used to automate repetitive data entry, reconciliation, and other administrative tasks, allowing our team to focus on more complex analytical and advisory work. (c) Research and Compliance: AI tools can assist in researching complex accounting standards and regulatory requirements, helping us to maintain compliance and provide accurate advice. (d) Risk Assessment: AI may be used to identify potential anomalies or risks within your financial data, contributing to a more robust and proactive approach to risk management.
As part of our use of AI tools and subject to the provisions of Florida law (F.S. Chapter 119), we want to let you know: (a) Human Oversight: The use of AI tools is always under the direct supervision and review of our qualified human professionals. AI is a tool to augment our expertise, not replace it. All decisions and final outputs will be made and reviewed by our professional staff. (b) Confidentiality and Data Security: We are committed to maintaining the confidentiality and security of your data. We will select and use AI tools that adhere to strict data privacy and security protocols. Your confidential information will be handled in accordance with our firm's privacy policy and applicable regulations. We evaluate each AI tool's data-handling and retention practices before adoption, we take reasonable steps to ensure that your information is not used by an AI vendor to train publicly available models without contractual protections limiting such use, and access to your information within any AI tool is limited to firm personnel and vetted service providers who need it to perform the engagement. (c) Limitations of AI: While powerful, AI tools have limitations. They are trained on existing data and may not always account for unique or unforeseen circumstances. Our professionals exercise critical judgment and professional skepticism when interpreting AI-generated insights. (d) Your Data: By engaging the firm, you acknowledge and agree that, as part of our service delivery, your financial and other relevant data may be

processed using AI tools. If you would prefer that we not use AI tools in connection with your engagement, please let us know before we begin work; we will discuss with you any resulting impact on fees, timing, or scope. (e) Keeping You Informed: We maintain a current summary of the categories of AI tools we use and will provide it upon request. If we adopt a materially different AI tool or use case that changes how your information is processed, we will notify you. (f) Tax Return Information: If our services include the preparation of a tax return, federal statute (26 U.S.C. § 7216 and its regulations) may require us to obtain your separate, specific written consent before any of your tax return information is disclosed to a third-party AI tool. Where applicable, we will provide that consent form to you separately, before any such disclosure. If you have any questions or concerns regarding our use of AI in providing services, please do not hesitate to discuss them with us.

18. **Information Shared with Professional Service Affiliates**. JMCO's professional service affiliates include James Moore Advisory, LLC, which offers professional services including Human Resources, Technology and Data Analytics. No information is shared with our affiliates unless you engage an affiliate to provide services at which time information necessary to provide services is shared between JMCO and its professional service affiliates. By signing the engagement letter, you expressly consent to the sharing of general information with JMCO's professional service affiliates if those entities are engaged to provide services.

19. **Limitation of Liability and Actions** –Notwithstanding anything to the contrary, JMCO's maximum aggregate liability in this engagement except in cases of fraud (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this annual engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. Nothing in this limitation-of-liability provision shall be construed to waive, expand, or otherwise modify any immunity, limitation of liability, defense, remedy, or other protection available to Client under applicable law, nor shall this provision require Client to assume an obligation prohibited by applicable law or the Client's governing procurement requirements. This provision shall survive the termination of this engagement letter.

20. **Employees** – In order to maintain the independence of JMCO, both Client and JMCO agree that they will not employ any employee associated with the work performed by JMCO for Client within one year of the employee's last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee associated with the work performed by JMCO for Client within one year of the employee leaving the other party may cause breach of professional independence standards for JMCO and potential economic loss and/or potential conflicts of interest for Client.

21. **Posting and Distribution of Information** – Except when dissemination is required by a public records law, JMCO's permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO's work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO's work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO.

22. **Independent Contractor -** Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf, or in the name of, the other.

23. **Assignment** – Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.

24. **Additional Work** – From time-to-time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter including these Standard Terms and Conditions shall govern the additional work. No additional services shall be performed unless authorized in writing by an individual authorized under Client's applicable procurement and contracting procedures. Where required, additional services must be documented by an amendment, purchase order, change order, or separate engagement letter before performance begins.

25. **Notice/Waiver** – The parties agree that notice is effective between the parties is made through any of the following: E-mail acknowledged as received by the party to which it was addressed, Certified Mail to the most recent address of the parties, hand delivery of written document via courier. No waiver of any provision of these Standard Terms and Conditions and the engagement letter will constitute a waiver of any prior, concurrent or subsequent failure of either party to comply with the provision hereof and no waiver will be effective unless made in writing.

26. **Entire Understanding** – This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Client's county seat, Florida. Florida law shall apply to the relationship between the parties. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.