



**We're of Service to  
Those Serving Others.**

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PROPOSAL TO PROVIDE  
FINANCIAL AUDITING SERVICES TO  
**THE CITY OF MADEIRA BEACH**



121 Executive Circle  
Daytona Beach, FL 32114  
386.257.4100  
[www.jmco.com](http://www.jmco.com)

# 1. Cover Page

## *Proposal to Provide Financial Auditing Services to*

# The City of Madeira Beach

**For the fiscal years ending September 30, 2025, 2026, and 2027,  
with the option to renew for up to two additional one-year terms**

RFP #25-10

### Legal Name

**James Moore & Co., P.L.**

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

**Phone:** 386.257.4100  
**Fax:** 386.252.0209

**[www.jmco.com](http://www.jmco.com)**

### Contacts

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Engagement Lead Partner

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**Brendan McKitrick, CPA, CISA**  
Engagement Director

**[Brendan.McKitrick@jmco.com](mailto:Brendan.McKitrick@jmco.com)**

**August 1, 2025**

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AT YOUR SERVICE.  
ALWAYS.

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# 3. Transmittal Letter

**August 1, 2025**

City of Madeira Beach  
300 Municipal Drive  
Madeira Beach, FL 33708



## **To Members of the Selection Committee:**

We are pleased to present our proposal to provide auditing services for the City of Madeira Beach (City). Continuing our working relationship with the City is something we are looking forward to and we hope you are as well.

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

- » A demonstrated commitment to provide the City with the highest quality of service, with an existing knowledge of the City from our past working relationship that enables us to leverage institutional knowledge to maximize audit quality while saving the City the cost and time of auditor transition.
- » Substantial experience working with the City's Aclarian ERP system, to help minimize the burden on staff and ensure the most streamlined audit process possible.
- » An extensive Pinellas County presence – both in terms of client base and “remote” team members in the bay area – despite the lack of a physical office space.
- » A commitment to remaining an independent firm with decision-making being done by the team you work with, rather than the “national” office or any outside investors. Our firm is committed to remaining independent in lieu of any upward mergers or acceptance of private equity investment funds that may adversely impact audit quality due to an over-emphasis on profitability.

## **Understanding of the Work to be Done and Commitment to Perform**

We understand the City wishes to engage a Florida-licensed CPA firm to perform annual financial and compliance audits for fiscal years 2025 through 2027, with optional extensions for two additional years. The audits must comply with U.S. Generally Accepted Auditing Standards, Government Auditing Standards, and applicable Florida statutes and regulations. The selected auditor will assess the fairness of the City's financial statements, conduct single audit procedures when necessary, and support the preparation of the Annual Comprehensive Financial Report. Coordination with the City's Finance team and access to the Aclarian ERP system for documentation and fieldwork requests are required. The auditor also must present findings to the City's Board of Commissioners.

James Moore commits to completing the engagement as specified and within the timeframe required in the RFP.

## **Why Choose James Moore?**

### **Your Trusted Partner in Government Auditing**

At James Moore, we value the long-standing relationship we've built with you and your team. Our continued work together reflects not only our shared commitment to excellence but also the depth of our experience in government auditing—particularly with Florida municipalities like yours. Having served over 100 local governments across the state—including Madeira Beach, we understand the unique financial and regulatory environment you operate in and are proud to bring that insight to every engagement.



### 3. Transmittal Letter

Our dedicated Government Services Team continues to be a cornerstone of the service we provide. With years of hands-on experience and active involvement in key industry associations, our professionals are deeply attuned to the nuances of government audits. As our relationship grows, so too does our understanding of your specific goals, challenges, and expectations—allowing us to provide tailored guidance that evolves with your needs.

#### **Ongoing Excellence, Consistent Compliance**

Staying ahead of ever-changing governmental standards is critical—and it's a responsibility we take seriously. Our team undergoes continuous training to remain on top of GASB updates, federal and state single audit requirements, and emerging best practices. We don't just deliver compliant audits; we bring you timely insights that support sound decision-making and long-term financial health.

As your trusted advisors, we proactively interpret regulatory changes and work with you to implement them efficiently. Our goal is to make compliance seamless while helping you maintain transparency and public trust.

#### **Continued Commitment to the City**

We understand your leadership team expects directness, clarity, and no surprises. That's why we emphasize open communication throughout the year—not just during the audit. As always, we invite your board members to connect with our engagement team to ask questions or discuss any concerns they may have. This approach helps ensure everyone is informed, aligned, and confident in the process.

You can count on us to stay in touch regularly, sharing relevant updates and being available whenever you need us. Whether it's a technical question or a quick clarification, we're just a phone call or email away—ready to assist in any way we can.

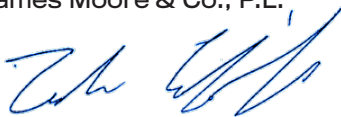
Additionally, we remain committed to supporting your team's professional growth through complimentary CPE opportunities. Throughout the year, you'll continue to have access to our webinars and in-person trainings, helping you stay sharp, informed, and well-prepared for the evolving demands of public service.

#### **Firm and Irrevocable Offer**

The following proposal represents a firm and irrevocable offer for 90 days from the date of the proposal.

**At James Moore, we don't just provide a service—we build lasting partnerships. Thank you for continuing to trust us as your auditing partner. We look forward to what we'll accomplish together next.**

Sincerely,  
James Moore & Co., P.L.



Zach Chalifour, CPA  
Partner

*As a partner with the firm, I am authorized to bind James Moore & Co. to the following proposal.*



## 4. Firm Qualifications and Experience

About James Moore

# Every day you go above and beyond. So do we.

### We Are Moore

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

### Satisfaction Guaranteed

(Yours, not ours.)

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



#### OFFICES

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

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



#### JAMES MOORE & CO.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For over 60 years we have provided accounting, auditing, and consulting services to help our clients achieve their goals (and by and large, we've succeeded!)



#### OUR PEOPLE

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



#### SERVICES

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

## 4. Firm Qualifications and Experience

### Offices and Staffing



**5 STATEWIDE  
LOCATIONS  
& GROWING**

### James Moore & Co., P.L.

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

## 4. Firm Qualifications and Experience

### Firm Affiliations and Awards

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

#### Statewide Affiliation

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



#### National & International Affiliations

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



#### Governmental Organizations

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



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

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

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





## 4. Firm Qualifications and Experience

AGN International

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

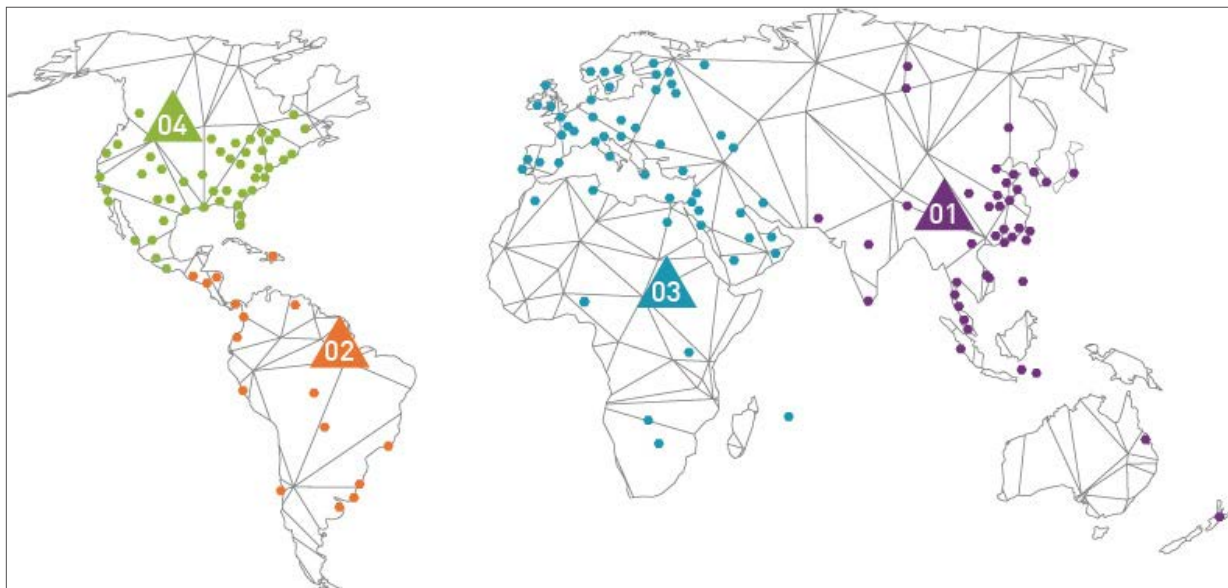
**With James Moore + AGN International  
you get personal service with big firm backup.**

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

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

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

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



## 4. Firm Qualifications and Experience

*Commitment to Client Service*

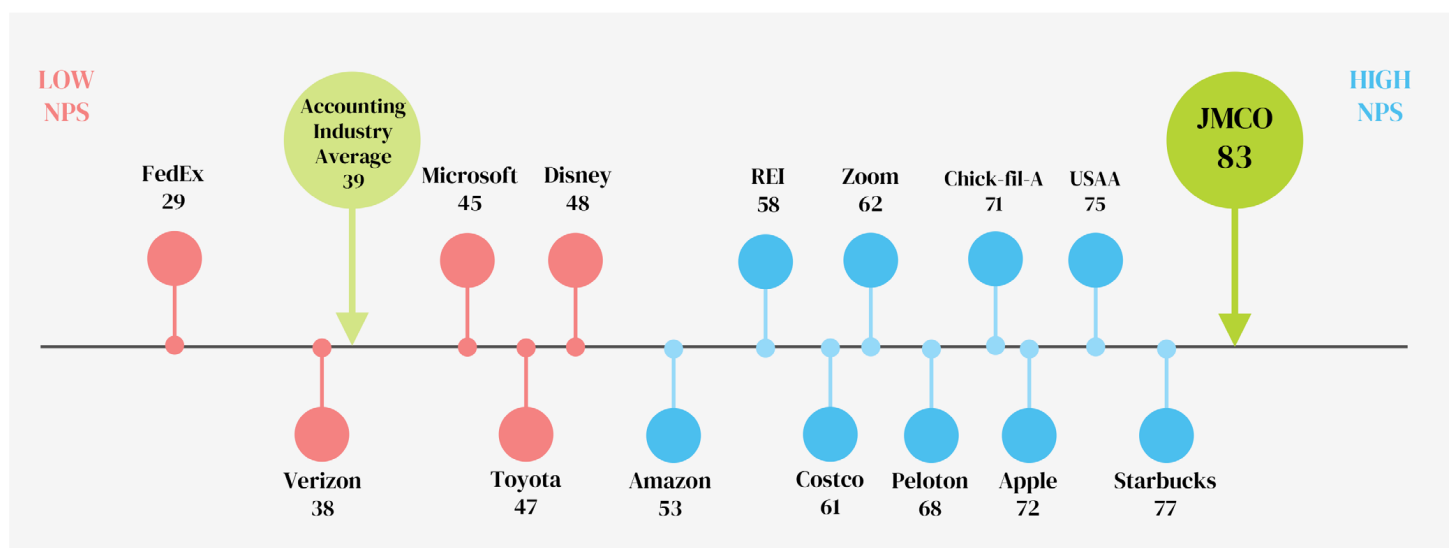
### Technical Expertise and Personal Service The Best of Both Worlds

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

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...

a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues.

This is according to our Net Promoter Score (NPS) – a leading indicator of customer experience and business growth recognized around the world.



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

## 4. Firm Qualifications and Experience

### *Government Services Team*



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

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

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

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

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

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

## 4. Firm Qualifications and Experience

### Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>MUNICIPALITIES</b>				
<b>Astatula:</b> Zane Teeters, Mayor   352.742.1100   zteeters@astatula.org	◆			
<b>Belleair:</b> Nanette Freeman, Interim HR and Finance Director   727.588.3769   nfreeman@townofbelleair.net	◆			◆
<b>Bristol:</b> Robin Hatcher, City Clerk   850.643.2261   rmh.cityofbristol@fairpoint.net	◆			◆
<b>Bunnell:</b> Kristi Moss, Finance Director   386.437.7500   kmoss@bunnellcity.us	◆	◆		◆
<b>Cape Canaveral:</b> John DeLeo, Admin. & Fin. Svcs. Dir.   321.868.1220   J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆
<b>Carrabelle:</b> Courtney Dempsey, City Administrator   904.697.3618   citycbel@gtcom.net	◆	◆		◆
<b>Chattahoochee:</b> Miranda Wilson, City Clerk   850.663.4046	◆			◆
<b>Chiefland:</b> Laura Cain, City Manager/Clerk   352.493.6711   laura@chieflandfla.com	◆			◆
<b>Crescent City:</b> Charles Rudd, City Manager   386.698.2525   citymanager@crescentcity-fl.com	◆			◆
<b>Cross City:</b> John Driggers, City Manager   352.498.3079   citymanager@townofcrosscity.com	◆			◆
<b>Daytona Beach Shores:</b> Kurt Swartzlander, City Mgr.   386.763.5329   kswartzlander@cityofdbcs.org	◆	◆	◆	◆
<b>DeBary:</b> Liz Bauer, Finance Director   386.601.0227   lbauer@debary.org	◆	◆	◆	
<b>DeLand:</b> Dan Stauffer, Finance Director   386.626.7077   staufferd@deland.org	◆	◆	◆	◆
<b>Edgewater:</b> Bridgette Vaissiere, Finance Director   386.424.2400   bvaissiere@cityofedgewater.org	◆	◆	◆	◆
<b>Flagler Beach:</b> Hollie Harlan, Finance Director   386.517.2000   Hharlan@CityofFlaglerBeach.com	◆	◆		◆
<b>Greenville:</b> Kim Reams, Town Clerk   850.948.2251   kreams@mygreenvillefl.com	◆	◆		◆
<b>Hampton:</b> Mary Lou Hildreth, City Clerk   352.235.0519   coh1@outlook.com	◆			◆
<b>High Springs:</b> Diane Wilson, Finance Director   386.454.1416   dwilson@highsprings.gov	◆	◆		◆
<b>Holly Hill:</b> Joe Forte, City Manager   386.248.9425   jforte@hollyhill.org	◆	◆	◆	◆
<b>Indian Shores:</b> Amy Lockhart, CPA, Dir. of Finance   727.595.4020   alockhart@myindianshores.com	◆			
<b>Interlachen:</b> Joni Payne, Town Clerk   386.684.3811   jpayne@interlachen-fl.gov	◆	◆		◆
<b>Lake City:</b> Angela Moore, Finance Director   386.719.5844   TaylorA@lcfla.com	◆	◆		◆
<b>Lynn Haven:</b> Vickie Gainer, City Manager   850.248.0612   vgainer@cityoflynnhaven.com	◆	◆		◆
<b>Madeira Beach:</b> Andrew Laflin, Director of Finance   727.391.9951 x 230   alaflin@madeirabeachfl.gov	◆		◆	
<b>Malabar:</b> Lisa Morrell, Town Manager   321.727.7764   LMorrell@townofmalabar.org	◆			
<b>Melbourne Beach:</b> Elizabeth Marasco, Town Mgr.   321.724.5860   townmanager@melbournebeachfl.org	◆			
<b>Mexico Beach:</b> Chris Hubbard, City Administrator   850.648.5700 x 3   c.hubbard@mexicobeachgov.com	◆	◆		◆
<b>Monticello:</b> Seth Lawless, City Manager   850.342-0293   seth.lawless@mymonticello.net	◆	◆		◆
<b>Ormond Beach:</b> Kelly McGuire, Finance Director   386.676.3212   kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
<b>Palm Coast:</b> Helena Alves, Finance Director   386.986.4745   HAlves@palmcoastgov.com	◆	◆	◆	◆
<b>Pomona Park:</b> Andrea Almeida, Town Clerk   386.649.4902   townclerk@pomonapark.com	◆			
<b>Port Orange:</b> Linda Truitt, Assistant Finance Director   386.506.5743   ltruitt@port-orange.org	◆	◆	◆	◆
<b>Sopchoppy:</b> Ashley Schilling, City Clerk   850.962.4611   ashley.schilling@sopchoppy.org	◆	◆		
<b>South Daytona:</b> Jason Oliva, Finance Director   386.322.3065   joliva@southdaytona.org	◆	◆	◆	◆
<b>St. Augustine Beach:</b> Patty Douylliez, Finance Director   904.471.2122 x 103   pdouylliez@cityofsab.org	◆	◆		
<b>St. Marks:</b> Zoe Mansfield, City Manager   850.925.6224   cityofst.marks@comast.net	◆	◆		◆
<b>St. Pete Beach:</b> Sheila Dalton, Assistant Finance Director   727.363.9252   sdalton@stpetebeach.org	◆	◆	◆	◆
<b>Titusville:</b> Teri Butler, Finance Director   321.567.3712   teri.butler@titusville.com	◆	◆	◆	◆
<b>Welaka:</b> Meghan Allmon, Town Clerk   386.467.9800   townclerk@welaka-fl.gov	◆			◆
<b>Yankeetown:</b> William Ary, Town Manager   352.447.2511   admin@yankeetownfl.org	◆			◆



## 4. Firm Qualifications and Experience

### Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>Outsourced CFO Services</b>				
<b>Frostproof:</b> Nicole McDowell, City Manager/Clerk   863.635.7854   nmcdowell@cityoffrostproof.com				
<b>Jennings:</b> Jennifer Hightower, City Manager   386.938.4131   jhightower@jennings-fl.com				
<b>Lake Helen:</b> Jim Gleason, City Administrator   386.228.2308   jgleason@lakehelen.org				
<b>COUNTIES</b>				
<b>Baker:</b> Stacie Harvey, Clerk of Court and Comptroller   904.259.3613   stacie.harvey@bakercountyfl.org	◆	◆		
<b>Bradford:</b> Dana LaFollette, Finance Director   904.966.6280   dana_lafollette@bradfordcountyfl.gov	◆	◆		
<b>Clay:</b> Tara S. Green, Clerk of Court and Comptroller   904.284.6302   greent@clayclerk.com	◆	◆	◆	
<b>Gilchrist:</b> Todd Newton, Clerk of Court   352.463.3170   tnewton@gilchrist.fl.us	◆	◆		
<b>Glades:</b> Tami Simmons, Clerk of Court and Comptroller   863.946.6002   tsimmons@gladesclerk.com	◆	◆		
<b>Levy:</b> Matt Brooks, Clerk of Court and Comptroller   352.486.5166   levyclerk@levyclerk.com	◆	◆		◆
<b>Liberty:</b> Jace Ford, Clerk of Court and Comptroller   850.643.2215   jford@libertyclerk.com	◆	◆		
<b>Putnam:</b> Matt Reynolds, Clerk of Court and Comptroller   386.326.7601   matt.reynolds@putnam-fl.gov	◆	◆		◆
<b>St. Lucie:</b> Michelle Miller, Clerk of Court and Comptroller   772.462.1723   millerm@stlucieclerk.gov	◆	◆	◆	◆
<b>Union:</b> Kellie Rhoades, Clerk of Court   386.496.0027   rhoadesk@unionclerk.com	◆	◆	◆	
<b>Volusia:</b> Lynne Urice, Accounting Director   386.736.5933 x 12478   Lynne Urice lurice@volusia.org	◆	◆	◆	◆
<b>Wakulla:</b> Greg James, Clerk of Court   850.926.0905   gjames@wakullaclerk.com	◆	◆		◆
<b>SPECIAL DISTRICTS</b>				
<b>Alligator Point Water Resources District:</b> Tom Vander Plaats   850.349.2274	◆			◆
<b>Big Bend Water Authority:</b> Mark Reblin   352.498.3576   mreblin@msn.com	◆			◆
<b>Capital Region Transportation Planning Agency:</b> Greg Slay   850.891.8630   greg.slay@crtpa.org	◆	◆		
<b>Cedar Key Water and Sewer:</b> James McCain   352.543.5285   James@ckwater.org	◆			
<b>Clay County Dev. Auth.:</b> Josh Cockrell   904.264.7373   joshcockrell@claydevelopmentauthority.com	◆			
<b>Clay County Utility Authority:</b> Karen Osborne   904.213.2404   kosborne@clayutility.org	◆	◆		◆
<b>Cypress Head Golf Club.:</b> Susanne Snider   386.756.5451   ssnider@kempersports.com	◆	◆		◆
<b>Daytona Beach Racing &amp; Rec. Fac. Dis.:</b> Barbara Kelly   386.255.7355   info@daytonaracingdistrict.com	◆			
<b>Florida Governmental Utility Authority:</b> Shannon M. Lewis   407.629.6900   shannon.lewis@fgua.com	◆	◆	◆	◆
<b>Florida PACE Funding Agency, Inc.:</b> Wendi Leach   850.400.7223   wendi@floridapace.gov	◆			
<b>Halifax Area Advertising Authority:</b> Chuck Grimes   386.255.0415 x 123   cgrimes@daytonabeach.com	◆			
<b>New River Solid Waste Association:</b> Melissa Waters   386.431.1000   mwaters@nrswa.org	◆			
<b>Northeast Florida Regional Council:</b> Donna Starling   904.279.0880 x 109   dstarling@nefrfc.org	◆	◆		
<b>Northwest Fl Water Mgt Dis:</b> Amanda Bedenbaugh   850.539.2596   amanda.bedenbaugh@nwfwater.com	◆	◆		
<b>Southeast Volusia Area Advertising Auth.:</b> Debbie Meihls   386.428.1600   debbie@visitnsbfla.com	◆			
<b>Southeast Volusia Hospital District:</b> Jeff Davidson   386.423.0001   jeff.davidson@sevhd.com	◆			
<b>Southwest Florida Water Mgt. Dis.:</b> Melisa Lowe   352.796.7211   melisa.lowe@watermatters.org	◆	◆	◆	◆
<b>South Walton Cty. Mosquito Con. Dis.:</b> Cammie Henderson   850.267.2112   administration@swcmcd.org	◆			
<b>Space Coast Transportation Planning Org.:</b> Laura Carter   321.690.6890   laura.carter@brevardfl.gov	◆	◆		
<b>St. Johns River Water Mgt. Dis.:</b> R. Gregory Rockwell   386.312.2322   grockwell@sjrwmd.com	◆	◆	◆	◆
<b>Suwannee River Economic Council:</b> Barbara Hamric   386.362.4115   bhamric@suwanneecec.net	◆	◆		
<b>Volusia-Flagler Transportation Planning Org.:</b> Colleen Nicoulin   386.226.0422   CNicoulin@r2ctop.org	◆	◆		
<b>West Volusia Tourism Advertising Auth.:</b> Georgia Turner   386.775.2006   gturner@visitwestvolusia.com	◆			



## 4. Firm Qualifications and Experience

### *Aclarian ERP Software*

One aspect of our experience we are excited to highlight is our experience with the Aclarian ERP software, particularly given the use of this software for the City.

We believe our in-depth experience with this new ERP system will prove to be an asset to your accounting teams. To highlight, we have built up this recent experience through the following engagements:

- » City of Madeira Beach
- » City of Lake Helen
- » Glades County
- » Glades County Clerk of Court

Quite simply, no other firm will have the same level, if any, experience with the Aclarian software. We are confident this experience will prove to be an asset when it comes to finding the right reports or other documents needed to fulfill audit requests, and we'll be glad to share experiences and/or insight to help make your transition and continued implementation whenever we can!



## 4. Firm Qualifications and Experience

### *Stability of the Firm, Staffing Capability, Workload, and Record of Meeting Schedules*

With more than 60 years of experience and over 100 Florida governmental audits completed, James Moore brings deep expertise and proven competence in delivering timely, high-quality financial and compliance auditing services. Our firm's enduring strength is rooted in our commitment to innovation, integrity, and exceptional client service – values instilled since our founding in 1964 and sustained through deliberate leadership succession planning that ensures long-term stability and independence.

Our government audit team includes seasoned professionals with more than 100 years of combined experience auditing Florida municipalities, and we maintain clearly defined roles and responsibilities for each engagement. Our structured audit approach emphasizes schedule planning, progress tracking, and open, ongoing communication – all designed to prevent surprises and ensure the timely delivery of audit reports. All management-level personnel are readily accessible for inquiries, and a leadership team member is available for meetings with as little as 24 hours' notice.

James Moore is intentional in its staffing strategy: we maintain sufficient capacity for all current clients while proactively hiring to meet growing demand. During the peak government audit season (November–March), our supervisory staff are scheduled at 70% capacity to ensure flexibility and responsiveness. With a dedicated government services team of approximately 40 professionals, we forecast a seasonal capacity of 6,000–8,000 hours, allowing us to meet the City's needs efficiently and effectively.

## Financial Stability



**\$44.3M** Revenues  
**\$4.7M** Assets  
**303** Employees  
**5** Offices



Largest Accounting firm in the  
North Central Florida Region  
Top Accounting Firms statewide  
by *Florida Trend* Magazine  
Top 200 Firm in the US  
by Inside Public Accounting



**20** Partners with a combined  
**440+** years of tenure at JMCO



Our workforce is  
strong with **8%** growth  
every year since **2013**



Maintaining insurance coverage  
for workers' compensation,  
general commercial liability,  
and professional liability



Our firm is a loyal customer  
of Ameris Bank

## 4. Firm Qualifications and Experience

### References

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

<b>City of St. Pete Beach</b> <b>Scope of Work:</b> Financial Audit, Single Audit, ACFR, Utility Audit	<b>SHEILA DALTON, Assistant Finance Director</b> 727.363.9252 sdalton@stpetebeach.org 155 Corey Avenue St. Pete Beach, FL 33706
<b>Town of Indian Shores</b> <b>Scope of Work:</b> Financial Audit	<b>AMY LOCKHART, CPA, Director of Finance</b> 727.595.4020 alockhart@myindianshores.com 19305 Gulf Boulevard Indian Shores, FL 33785
<b>Town of Belleair</b> <b>Scope of Work:</b> Financial Audit, Utility Audit	<b>NANETTE FREEMAN, Interim HR and Finance Director</b> 737.588.3769 nfreeman@townofbelleair.net 901 Ponce De Leon Boulevard Belleair, FL 33756
<b>Southwest Florida Water Management District</b> <b>Scope of Work:</b> Financial Audit, Single Audit, ACFR	<b>MELISA LOWE, Senior Procurement Specialist</b> 352.796.7211 melisa.lowe@watermatters.org 2379 Broad Street Brooksville, FL 34604
<b>Town of Melbourne Beach</b> <b>Scope of Work:</b> Financial Audit	<b>ELIZABETH MASCARO, Town Manager</b> 321.984.8994 finance@melbournebeachfl.org 507 Ocean Avenue Melbourne Beach, FL 32951

## 4. Firm Qualifications and Experience

### *Governmental Accounting Organizations and Associations*

Our firm maintains a deep and ongoing commitment to engagement with the Florida Government Finance Officers Association (FGFOA) and other statewide outreach efforts that support Florida's local government finance community. Team members regularly contribute to the profession through active membership, committee service, and educational programming that promotes excellence in governmental financial management.

We are proud to be long-time participants and contributors to the FGFOA at both the state and local levels. Our professionals serve on key FGFOA committees, including the Conference Program Committee and the Technical Resource Committee, supporting the development of content and guidance that benefits finance officers across the state. Team members frequently present at the FGFOA Annual Conference, the School of Government Finance, and local FGFOA chapter events, offering practical insights on emerging standards, financial reporting, internal controls, and compliance with federal and state regulations.

Beyond FGFOA, our professionals are actively engaged with the Florida Institute of CPAs (FICPA), including service on committees dedicated to state and local government accounting. We frequently contribute technical expertise as speakers at FICPA conferences and industry webinars, addressing topics such as GASB standards, internal controls, financial management best practices, and grant compliance. These efforts extend to other professional organizations and regional conferences throughout Florida and the Southeast.

Additionally, our engagement leaders contribute to the national Government Finance Officers Association (GFOA) through participation in the Annual Comprehensive Financial Report (ACFR) Review Committee, where they assist in evaluating whether governmental entities meet the standards for the Certificate of Achievement for Excellence in Financial Reporting.

These outreach efforts reflect our commitment to staying at the forefront of governmental accounting and finance and to contributing to the growth and development of Florida's financial management professionals. Through our broad involvement, we help ensure our clients benefit from current, relevant guidance and thought leadership rooted in active service to the profession.

#### **Florida Government Finance Officers Association**

- » Big Bend Chapter (Instructor)
- » North Central Chapter (Instructor)
- » Space Coast Chapter
- » Volusia/Flagler Chapter (Instructor)
- » Planning Conference Committee (Instructor)
- » Technical Resource Committee (Instructor)

#### **American Institute of Certified Public Accountants**

- » Government Audit Quality Center
- » Not-for-Profit Section
- » Employee Benefit Plan Audit Quality Center

#### **Florida Institute of Certified Public Accountants**

- » State & Local Government Section (Instructor, Steering Committee)

#### **Government Finance Officers Association**

- » ACFR Reviewer

#### **Florida League of Cities (various chapters)**

#### **AGN International**

#### **Florida Tax Collectors Association**

#### **Information Systems Audit and Control Association**





## 4. Firm Qualifications and Experience

### *GASB Statements and Quality Assurance*

We consider GASB standard assistance to be part of our role as auditors and trusted business advisors. The release of new Governmental Accounting Standards Board (GASB) statements has the potential to significantly impact financial reporting. As part of our ongoing commitment to serving government clients, our firm prioritizes staying informed on new GASB statements, guidelines, and best practices to ensure accurate and timely implementation.

Our professionals regularly attend Florida Government Finance Officers Association (FGFOA) conferences, webinars, and technical sessions, which provide valuable insight into upcoming standards and practical implementation strategies. In addition to external training, we conduct ongoing internal continuing professional education (CPE) programs that focus specifically on governmental accounting developments. These in-house sessions include technical updates, peer-led discussions, and staff-wide training workshops to ensure our engagement teams are well-versed in emerging standards.

We also subscribe to direct communications from GASB and the Government Finance Officers Association (GFOA), distributing updates and analysis internally so our teams remain aligned on current guidance. Our firm has established a technical review and quality assurance process that ensures consistent application of GASB standards across engagements. This includes dedicated technical reviewers who evaluate new standards, assist with drafting required disclosures, and provide support to engagement teams throughout implementation.

When a new GASB statement is released, we work proactively with client management to evaluate the impact on financial statements, guide implementation efforts, and ensure compliance. We also release client-facing resources such as articles, alerts, and whitepapers to help keep our government clients informed and prepared. These practices reflect our commitment to delivering high-quality service supported by a disciplined internal infrastructure and deep expertise in governmental accounting standards.

**We consider  
GASB standard  
assistance to be  
part of our role  
as auditors and  
trusted business  
advisors.**





## 5. Engagement Team Staff Experience

### *Proposed Team Organizational Structure*

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

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

The proposed engagement team is as follows, with their résumés on the subsequent pages.



# 5. Engagement Team Staff Experience

## Résumés

### Zach Chalifour, CPA | Lead Partner



#### Education

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

#### Affiliations

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

#### License/CPE

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

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

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

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

## Relevant Experience

### Municipalities

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

### Madeira Beach

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

### Counties

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

- » Volusia
- » Wakulla

### Gov't. Organizations

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Econ. Dev. Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding
- » Halifax Area Advertising Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » Volusia County Industrial Dev. Auth.
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority

\*special engagement

## 5. Engagement Team Staff Experience

### Résumés

#### James Halleran, CPA | Consulting Partner



##### Education

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

##### Affiliations

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

##### License/CPE

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

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

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

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

### Relevant Experience

#### Municipalities

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

- » Starke
- » Titusville
- » Welaka
- » Winter Park

#### Counties

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

#### Gov't. Organizations

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

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

\*special engagement

## 5. Engagement Team Staff Experience

### Résumés

#### Mark Payne, CPA | Quality Control Review Partner



Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies.

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

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

#### Education

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

#### Affiliations

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

#### License/CPE

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

### Relevant Experience

#### Municipalities

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

#### Counties

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

#### Governmental Organizations

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

#### Education

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



## 5. Engagement Team Staff Experience

### Résumés

#### Brendan McKitrick, CPA, CISA | IT Audit Director



Brendan has nearly 20 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the 6. Methodology. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

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

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

#### Education

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

#### Affiliations

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

#### License/CPE

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

### Relevant Experience

#### Municipalities

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

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

#### Counties

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

#### Governmental Organizations

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

\*special engagement



## 5. Engagement Team Staff Experience

### Résumés

#### Caitlan Walker, CPA | Single Audit Director



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

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

#### Education

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

#### Affiliations

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

#### License/CPE

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

### Relevant Experience

#### Municipalities

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

#### Counties

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

#### Governmental Organizations

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

\*special engagement

## 5. Engagement Team Staff Experience

### Résumés

#### Farah Rajaei, CPA | Senior Manager



Farah has over seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

She is a key member of our Government Services Team.

#### Education

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

#### Affiliations

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

#### License/CPE

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

### Relevant Experience

#### Municipalities

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

#### Counties

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

#### Governmental Organizations

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

## 5. Engagement Team Staff Experience

### Résumés

#### Erik Wiebke, CPA | Supervisor



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

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

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

#### Education

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

#### Affiliations

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

#### License/CPE

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

### Relevant Experience

#### Municipalities

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

#### Counties

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

#### Governmental Organizations

- » Cedar Key Water and Sewer District

#### Schools (Internal Accounts)

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

\*special engagement

## 5. Engagement Team Staff Experience

### *Assurance of Quality Staff*

Our firm ensures the highest quality and skill of our employees, recognizing that they are our primary asset. We employ top professionals with diverse accounting, financial, and personal backgrounds. All professional staff members are college graduates, and most are CPAs. We recruit from universities and specifically hire individuals in the upper 25% of their graduating class. Furthermore, many of our accountants have experience with national firms, bringing additional training and expertise to our team.

*As we hire top professionals throughout the state, we draw from multiple offices to ensure we assemble the best team for each engagement. This ultimately adds value to our partnership with clients. We have provided a breadth of engagement team members in this proposal to support your specific needs.*

Understanding the importance of continuity, we strive to maintain consistent engagement teams year after year. Your engagement team will include experienced individuals knowledgeable about government entities, ensuring you do not have to train our staff. We make every effort to utilize the same personnel, providing an intangible benefit to our clients and minimizing disruption to their operations. Should changes to the engagement team be necessary, we will submit our request in writing for your approval.

Our staff turnover rate is significantly lower than most CPA firms, averaging approximately 10% for all employees over the past three years. While we cannot guarantee the same individuals will be assigned to an engagement year after year, we prioritize assigning experienced staff to engagements. Each team member has experience serving comparable organizations, ensuring a high level of expertise and continuity throughout the engagement.



## 6. Methodology

### *Specific Audit Approach*

#### Understanding of the Scope of Services to be Performed

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

#### Independence

The firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence and are organizationally independent and will maintain an independent attitude and appearance.

#### Lean Culture

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

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

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

#### Audit Approach & Process

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

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

For the purposes of this proposal, we've summarized our audit process into three distinct phases:

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.





# 6. Methodology

## Specific Audit Approach

### Planning

#### Continuance Considerations

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

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

#### Pre-Planning Conversations

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

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

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

#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

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

#### Internal Controls

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

#### 1] Financial reporting

#### 2] Operations

#### 3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

# 6. Methodology

## Specific Audit Approach

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

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

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

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

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

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

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

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

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

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

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

## 6. Methodology

### *Specific Audit Approach*

#### FIELDWORK

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

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

#### REPORTING

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

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

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

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

# 6. Methodology

## *Specific Audit Approach*

### Statistical Sampling

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

### Extent of Computer Software

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

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

### Type and Extent of Analytical Procedures

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

### Internal Control Structure

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

### Determining Laws and Regulations Subject to Testing

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

### Drawing Audit Samples

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





## 6. Methodology

### Technology and Your Audit

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

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

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

### Centralized Repository of Request List Item Communications

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

### Request Assignment

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

### Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

### Status View

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

### Subsequent Year Rollforward

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

### Client Export List Status

suralink

Engagement

>

Exporter

>

A&A 06302024 YB Audit

Export As:

Excel

PDF

Print

Sort Requests

Request Id

Engagement Details

Creation Information

Due Date Information

Group Requests By

Category

Request State

Request Details

Creation

Fulfillment

Request Filters

Outstanding

Accepted

Fulfilled

Accepted

Returned

User Assignments

Show Locked State

Highlight my assignments

Client Provided

Financials Provided

Hide if I'm not assigned

Comments Provided

Suncoast Workforce Board, Inc.

A&A 06302024 YB Audit

Due Date: 03/31/2025

Category	ID	Name	Description	State	Due Date	Provided Files	Provided Comments
General / Planning							
General and Perm File							
	1	Perm File - General	Articles of Incorporation and/or By-Laws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024		[REDACTED] : No change to By Laws or articles of incorporation
	2	Perm File - Policies & Procedures	Copies of any/employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, CSS Policy 13-21, NEOWIS.pdf, CSS Policy 21-23 Performance Incentive Payments to Staff.pdf, CSS Policy 08-21 Travel Authorizations.pdf, CSS Policy 09-21 Client Grievance.pdf	[REDACTED] : All revised uploaded
	3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	09/01/2024	Board of Directors FY 23-24.xlsx	
	4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of fieldwork.	Outstanding	09/01/2024	8-13-24 Board.pdf, 3-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 8-11-24	Trk Wiethe : Hey [REDACTED] thanks for providing these so far! We'll keep this task open to receive [REDACTED] files.

# 6. Methodology

## Technology and Your Audit

### Weekly Status Calls

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

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

### Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with 'James Moore & Co' and 'ABA 06302024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list shows requests with checkboxes, status indicators, and due dates. A modal titled 'Change Request State' is open, showing a 'Please provide any CD statements for 6/30/2024' message and a 'DUE DATE 06/03/2024'. The modal also includes a 'Client Attached Files' section with a file named 'CDs - 06-24 Bank Rec s.pdf' and a 'Comments History' section with a comment from Erik Wiebke dated 09/12/2024.

### Two-Factor Authentication

#### Client View of Homepage

The screenshot shows the Suralink Client View of Homepage. The top navigation bar includes 'Dashboard' and 'My Engagements'. The main content area displays 'James Moore & Co' with a profile picture and a list of 'Active Engagements'. Below this, there's a 'My Team' section with 'Active Users' and a list of team members including Ben Clark, Erik Wiebke, Catherine Gallagher, and Ben Clark. The bottom of the page features a footer with 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', 'My Account', and 'Logout'.

The screenshot displays the Suralink Two-Factor Authentication setup screen. It features a 'Two-Factor Authentication' section with a 'Mobile Authenticator Apps' subsection. The text explains that Google Authenticator is a mobile app that adds two-factor authentication to the account login. It also mentions that the app is free and available on Android, iOS, and Windows mobile devices. Below this, there's a 'Suralink also supports the following two factor mobile applications' section with icons for LastPass, Microsoft, DUO, and Authy. A green button labeled 'Enable Mobile Authenticator' is at the bottom.

## 6. Methodology

### *Wastewater Utility Systems Audit Approach*

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

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



#### **Internal Controls**

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

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

#### **Sampling and Detailed Testing**

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

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

#### **Data Extraction and Trends**

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

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

# 6. Methodology

## Tentative Schedule

We understand the importance of meeting deadlines and are fully committed to executing an efficient, timely audit process. Our approach begins with a shared understanding of your goals and a collaboratively developed audit timeline that reflects your operational needs. As your trusted audit partner, we will continue to work closely with your team to ensure mutual accountability and proactive communication throughout the engagement.

Below we provide a broad suggested timeline:

Audit Phase	Date
Entrance Conference	October 2025
Preliminary and Interim Phase	October/November 2025
Fieldwork	January/February 2026
Exit Conference	March 2026
Final Reports Issued	March 31, 2026
Formal Presentation to the Board	First April Meeting

To stay on schedule, we rely on the accuracy and readiness of your financial records, as well as the availability of your team to assist with requests. We recognize that challenges such as incomplete documentation, necessary adjustments, staff transitions, or delays in response can affect the timeline. When these issues arise, we will work constructively with your team to resolve them quickly and keep the project on track.





## 7. Price and Other Attachments

# EXTRAORDINARY only refers to our LEVEL OF SERVICE.

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be the sole factor in the selection of an audit firm for you. The choice of an accounting firm should always be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing quality services at a reasonable rate.

Our goal is to ensure your accounting needs are met in a manner one expects from a trusted advisor.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

The required City forms follow:

- » Attachment 1: Professional Auditing Services Price Proposal
- » Attachment 2: Confirmation of Receipt of Addenda
- » Attachment 3: Affirmative statement of independence and no conflict of interest
- » Attachment 4: Proof of Firm registration with Florida DPBR
- » Attachment 5: Copies of CPA licenses for all key professional staff
- » Attachment 6: Copy of most recent Peer Review of Quality Control

*The James Moore staff are extremely knowledgeable and always responsive. Their professionalism is appreciated and respected not only by my team but also by other municipalities I have spoken with. I absolutely recommend James Moore.*

Bridgette A. Vaissiere  
Finance Director, City of Edgewater

## Attachment#1

**CITY OF MADEIRA BEACH RFP 25-10  
PROFESSIONAL AUDITING SERVICES PRICE PROPOSAL**Company: James Moore & Co., P.L.Address: 121 Executive CircleCity & State: Daytona Beach, FL Zip Code: 32114Telephone: 386.257.4100 Principal Contact Email: Zach.Chalifour@jmco.comDate of Proposal: 8/1/2025

## FIRM FIXED FEES PROPOSALS:

I. Fiscal Year 2025 Audit Services: \$49,500II. State and/or Federal Single Audit (Per Program/Project): \$4,000III. Financial Statement Preparation Services (ACFR): \$5,000

IV. In consideration of subsequent year(s) renewals, provide a Firm Fixed Fee for subsequent year Audits (sum of Item I, II, and III for each subsequent fiscal year):

Fee Section	FY 2026	FY 2027	FY 2028	FY 2029
Item I.	\$52,000	\$54,500	\$57,000	\$59,500
Item II.	\$4,000	\$4,000	\$4,000	\$4,000
Item III.	\$5,000	\$5,000	\$5,000	\$5,000

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the City of Madeira Beach, Florida to furnish any service requested herein and deliver the same to the City of Madeira Beach at the specified location.

Name & Title of Authorized Representative: (Printed) Zach Chalifour, Partner(Signature) 

## Attachment#2

**CITY OF MADEIRA BEACH RFP 25-10  
ACKNOWLEDGEMENT OF ADDENDA**

The undersigned acknowledges receipt of the following addenda to the Request for Proposals (Give number and date of each):

Addendum No. <b>1</b>	Dated <b>7/15/2025</b>
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated
Addendum No.	Dated

Failure to submit acknowledgement of any addendum that affects the submittal is considered an irregularity and may be cause for rejection of the proposal.

Name of Business: **James Moore & Co., P.L.**

By:

(Signature)



Name & Title **Zach Chalifour, Partner**

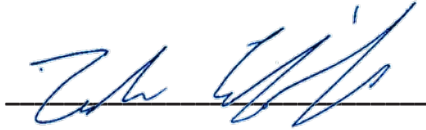
## Attachment#3

**CITY OF MADEIRA BEACH RFP 25-10  
AFFIRMATIVE STATEMENT OF INDEPENDENCE  
AND NO CONFLICT OF INTEREST**

The James Moore & Co., P.L. is independent of the City of Madeira Beach as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards. Accordingly, no relationship exists between the James Moore & Co., P.L. and the City or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the City.

In addition, the staff of James Moore & Co., P.L. have not conducted other services for the City, nor has it made any management decisions, and accordingly, will not be auditing work or decisions made by the Firm's employees, nor are there other ways to compromise our independence as defined by the AICPA.

[Signature]

Zach Chalifour, Partner

Name &amp; Title of Authorized Representative (Printed)

7/31/2025

Date



Attachment #4

**CITY OF MADEIRA BEACH RFP 25-10  
PROOF OF FIRM REGISTRATION WITH FLORIDA DBPR**



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

**JAMES MOORE & CO., P.L.**

5931 NW 1ST PLACE  
GAINESVILLE FL 32607-2063

**LICENSE NUMBER: AD0015868**

**EXPIRATION DATE: DECEMBER 31, 2025**

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

ISSUED: 11/18/2023

Do not alter this document in any form.

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Attachment #5

**CITY OF MADEIRA BEACH RFP 25-10  
CPA LICENSES FOR ALL KEY PROFESSIONAL STAFF**





Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

**CHALIFOUR, ZACHARY ANDRE**

6682 MERRYVALE LANE  
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**HALLERAN, JAMES ANDREW**

% JAMES MOORE & CO., P.L.  
121 EXECUTIVE CIRCLE  
DAYTONA BEACH FL 32114-1180

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**MCKITRICK, BRENDAN KEITH**

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GAINESVILLE FL 32608

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**WALKER, CAITLAN B**

5278 PLANTATION HOME WAY  
PORT ORANGE FL 32128

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**RAJAE, FARAH LOUISE**

2748 SW 121ST WAY  
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**WIEBKE, ERIK STEVEN**

12372 TERRACE BLUFF ST  
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Attachment #6

**CITY OF MADEIRA BEACH RFP 25-10  
PEER REVIEW OF QUALITY CONTROL**

# 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](http://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