



CPAs & ADVISORS

Tab 1 - Title Page

PROPOSAL FOR:

City of Venice, Florida

Professional Audit Services

RFP Number 3124-21

April 20, 2021 2:00 pm

PROPOSER:

MSL, P.A.

201 E. Kennedy Blvd., Suite 650

Tampa, FL 33602

SUBMITTED BY:

William Blend, CPA, CFE

Shareholder

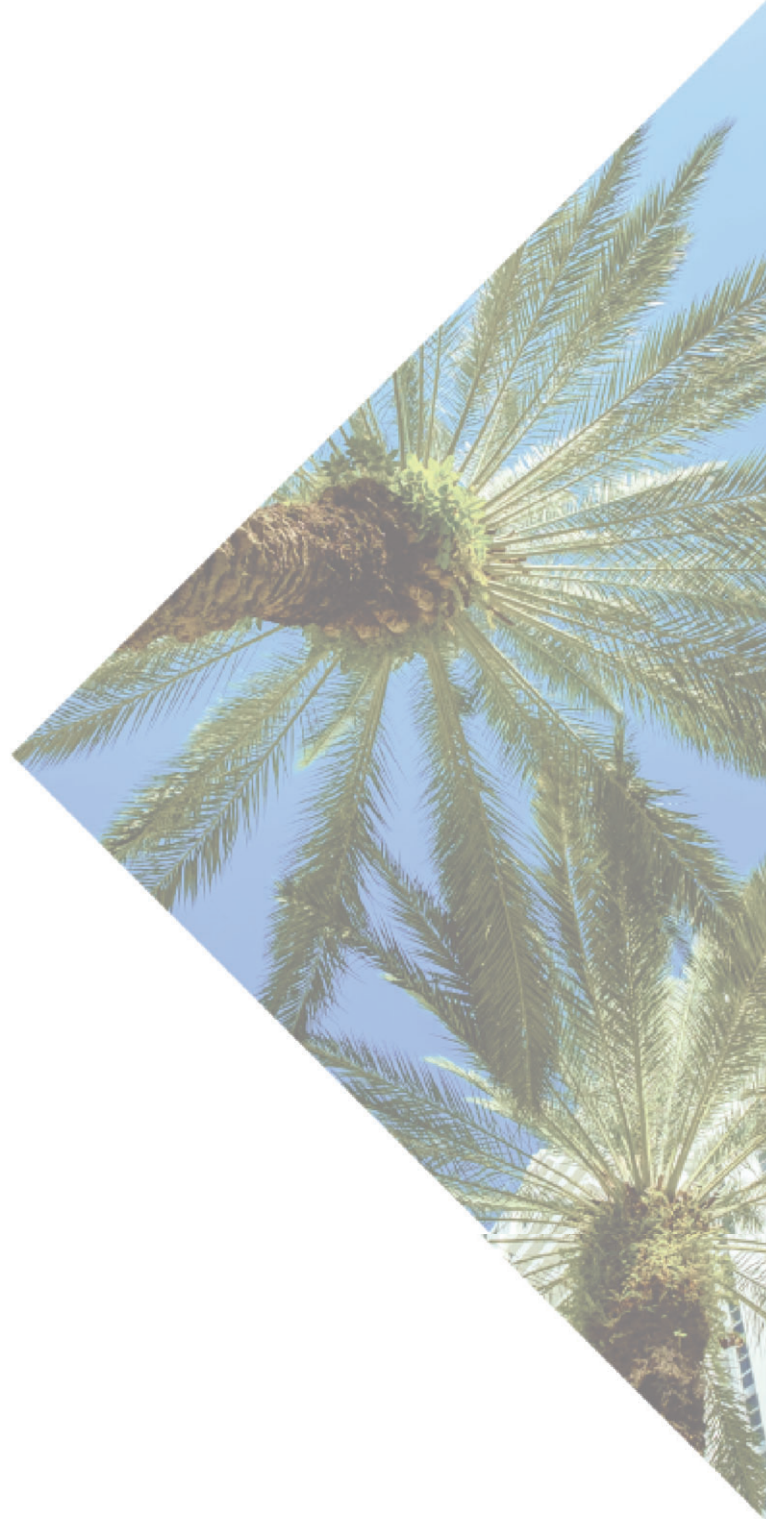
wblend@mslcpa.com

800.683.5401

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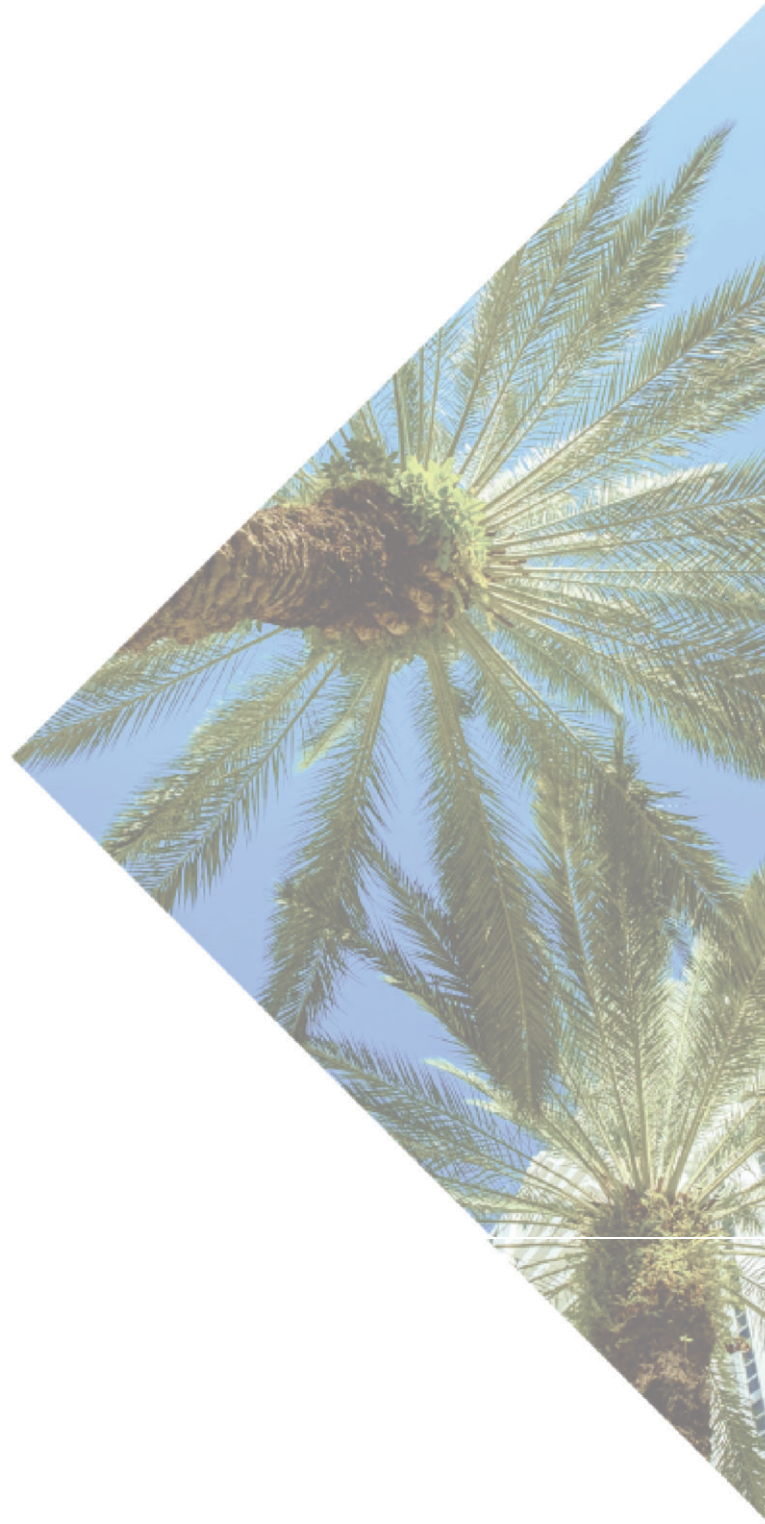


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Tab 3 - Letter of Transmittal





Tab 3 - Letter of Transmittal

April 20, 2021

Auditor Selection Committee
City of Venice
401 W. Venice Avenue
Venice, FL 34285

Dear Members of the Auditor Selection Committee:

MSL, P.A. (MSL) sincerely appreciates the privilege and opportunity to provide you with our credentials and capabilities to **continue to serve** as the City of Venice, Florida's independent auditors. We encourage the Committee to call our references (or any of our clients) to obtain additional independent insight into our client service. We believe our team of governmental audit specialists is second to none, and this makes us the firm of choice in the entire state of Florida. Our Florida audit expertise, combined with our national recognition in the governmental accounting, reporting, and auditing arena will ensure that the City of Venice (the City) continues to receive an external audit of the highest quality. Our goal is simple: to be the best and most responsive firm for the City.

Specific examples of this exemplified during our recent engagement include:

- Consistently met all deadlines set by the City, including a remote audit for the fiscal year 2020.
- Have had minimal staff turnover. When turnover did occur, we introduced new staff to the City and seamlessly incorporated them into your engagement without incurring additional time (costs) of City staff.
- Provided (at no additional cost) technical support related to all new accounting and reporting issues implemented during our engagement.
- Provided up to 16 hours annually of continuing education to City staff at no cost to the City.
- Have responded promptly to all inquiries and requests when called upon.

Understanding of Work to be Done and Time Commitment

We have read your Request for Proposal and understand the scope of services required by the City. We have the institutional knowledge to continue to service the City without any major disruptions to your staff. We also have built strong relationships with both pension plan administrators, which allows us to complete those audits with minimal assistance from City staff. Our knowledge of the City's operations and the pension plans will ensure that the City continues to meet time timelines detailed in the RFP.

Information Technology

The audit profession is constantly changing like the complex information technology (IT) which houses your financial and operational data. That is why several years ago we committed significant Firm resources in this area. Many of our audit clients have found the feedback we provided during the IT evaluation portion of our audits to be invaluable.

Local Firm with a National and Statewide Presence

Bill Blend, your Engagement Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Technical Accounting and Auditing Committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. **Joel Knopp**, your Concurring Shareholder, has over 20 years of governmental auditing, accounting, and consulting experience. Joel provides a large part of the internal training for our staff. **Dan O'Keefe**, your Technical Review Shareholder, has over 40 years of governmental auditing, accounting, and consulting experience in Florida. Dan served on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and serves on the AICPA State and Local Government Conference Committee. He is a nationally recognized speaker in the area of state and local governmental accounting and auditing. In addition, **Dan authored the Florida Single Audit Act**. **Kevin Murphy**, the Firm's President, served on the AICPA Employee Benefit Plan Expert Panel, and co-authored the AICPA Employee Benefit Plan Audit Guide.

Understanding the current environment.

We are cognizant of the current issues impacting the municipal, county, state, and country related to COVID-19. Therefore, we have included our capabilities to perform audit procedures remotely. We have included our resources and capabilities in this area under our Audit Approach section in our response. We encourage you to review that section. We believe it demonstrates our abilities and flexibility to handle any situation and still perform the highest-quality government audit possible.

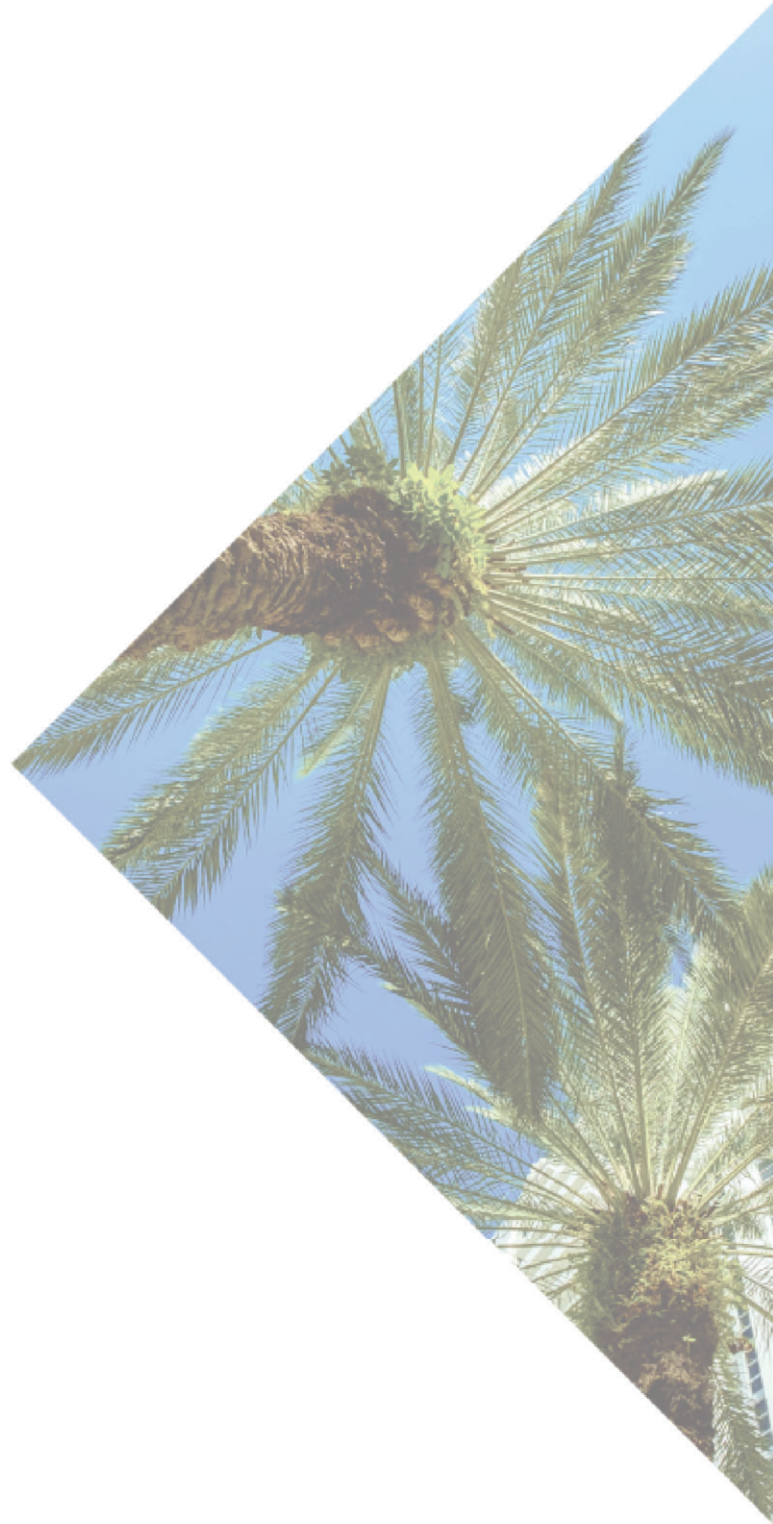
We fully recognize the significance of this opportunity to continue to serve the City of Venice. We promise that we will be a valuable resource to your organization. As Engagement Shareholder, I am authorized to make representations for the engagement team and MSL. I can be contacted at my office at (800) 683-5401, on my mobile at (407) 920-2158 or via e-mail at wblend@mslcpa.com. I further declare that the proposal is, in all respects, fair and in good faith, made without collusion or fraud, and I have the authority to bind the Firm to this proposal.

Pursuant to your Request for Proposal, we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for ninety (90) days and may be extended at the discretion of the Firm.

Sincerely,


William Blend, CPA, CFE
Engagement Shareholder

Tab 4 - Firm Experience & Expertise



Tab 4 - Firm Experience and Expertise

MSL is a Florida corporation, which was incorporated on July 17, 1986, that has been in continuous business for more than 45 years and has grown to be one of the largest regional independently owned and operated firms of certified public accountants in the state.

We currently serve a substantial number of governmental entities throughout the state. In fact, we have one of the largest governmental practices in the state of Florida. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the Florida Institute for Certified Public Accountants (FICPA) and American Institute of Certified Public Accounting (AICPA), as well as the Private Companies Practice Section of the AICPA. Members of our Governmental Practice Group (GPG) are involved with the AICPA's Governmental Audit Quality Center (AICPA GAQC).

In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a "market;" we refer to Florida as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycle. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high-quality, personalized service from our local Florida offices.

While we consider ourselves an independent statewide firm, MSL is also associated with Moore North America and Moore Global for the purposes of obtaining national or international resources when necessary. We currently serve clients in more than 20 states and eight countries.



Being a member of Moore North America gives MSL immediate access to the expertise, business, and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. Total fee income for Moore North America is approximately \$1.03 billion.

Range of Activities Performed

MSL invests the effort to develop a thorough understanding of our clients' business circumstances and needs so we can build lasting connections and work collaboratively with them to meet their financial, operational, and strategic objectives.

We have the collective knowledge and experience in our industry-specific practice groups to provide customized solutions for diverse businesses in a wide range of industries. Private and publicly held companies, governmental entities, not-for-profit organizations, and individuals trust MSL to provide the services to help them meet their business goals.

Our clients benefit from our years of experience and dedication to improving their business through the following key services:

- Audit and Assurance
- Business Advisory
- Employee Benefit Plan Audit and Consulting
- Healthcare Consulting
- Tax Planning and Compliance

Percentage of Business Related to Consulting, Assurance and Tax Services

Consulting	11%
Assurance	71%
Tax Services	18%

Breakdown the different services provided by your company and the approximate percentage of total revenue each service generates for the company.

Total Revenues for 2020	
A & A	71%
Commercial (For-Profit)	27%
Governmental	24%
Not-for-Profit	20%
TAX	15%
Commercial (For-Profit)	11%
Governmental	0%
Not-for-Profit	4%
HEALTHCARE	14%
Commercial (For-Profit)	10%
Governmental	0%
Not-for-Profit	4%

As noted above, the Firm's GPG is a significant portion of the Firm's revenue, not just filler work.

List of Principals

Kevin D. Murphy, President and Shareholder
Daniel J. O'Keefe, Secretary and Shareholder*
William Blend, Shareholder*
Joel A. Knopp, Shareholder*
Julie A. Baird, Director and Shareholder
Scot E. Aurelius, Shareholder
Farlen Halikman, Shareholder
Robert T. Matschner, Shareholder
Alexandru T. Brinister, Shareholder
Kurt A. Alter, Shareholder
Michael R. Gossman, Shareholder
Russell (Jeff) Goolsby, Shareholder
Carolyn St. John, Shareholder

*GPG member

Experience in Conducting Local Government and Pension Plan Audits

We are proud of our governmental practice. The following table demonstrates the depth of this practice. MSL **currently** audits 14 of the top 100 cities in Florida, more than any other CPA firm in Florida. MSL has also provided annual audit or special audit services to seven out of the top 10 cities in Florida. The source of this information is from the University of Florida Bureau of Economic and Business Research 2019 Florida Estimates of Population and the Florida Auditor General's website.

MSL	
City	Population
Orlando	285,000
Tallahassee	192,000
Pembroke Pines	172,000
Palm Bay	114,000
Sanford	60,000
Apopka	53,000
Altamonte Springs	44,000
Dunedin	36,000
Winter Park	31,000
Casselberry	29,000
Temple Terrace	26,000
Venice	23,000
Leesburg	23,000
Sunny Isles Beach	22,000

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm's revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients.** MSL's GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 48 governmental clients.**

We currently provide auditing services to the following entities:

- **18 Florida municipalities (including 14 with single employer defined benefit pension plans)**
- **9 Florida school districts**
- **6 Florida counties**
- **15 Special districts and authorities**

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Below and on the following pages is a listing of our governmental clients for whom your engagement team members have provided auditing services during the last five years. We performed all engagements on time and within budget.

***Includes single employer defined benefit pension plan**

Client Name Number of Hours	Services Performed	Years of Audit	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Municipalities					
City of Pembroke Pines 2,500 hours	Commission Auditor	2010 - Current	Aner Gonzales Asst. City Manager agonzalez@ppines.com	10100 Pines Boulevard Pembroke Pines, FL 33026 P: (954) 435-6500 F: n/a	South Florida Dan O'Keefe Bill Blend
City of Orlando* 1,930 hours	Audit	2013 - Current	Michelle McCrimmon, Deputy Chief Financial Officer michelle.mccrimmon@cityoforlando.gov	400 S. Orange Avenue Orlando, FL 32802 P: (407) 246-2165 F: (407) 246-2707	Central Florida Dan O'Keefe Bill Blend Joel Knopp
City of Tallahassee* 1,700 hours	Audit	2019 - Current	Patrick Twyman, Director of Financial Services Patrick.twyman@talgov.com	300 S. Adams Street Tallahassee, FL 32301 P: (850) 891-8868 F: (850) 891-8109	Tampa Bay Bill Blend Joel Knopp Dan O'Keefe
City of Cocoa Beach* 720 hours	Audit	2005 - Current	Eileen Clark Finance Director eclark@cityofcocoa-beach.com	2 South Orlando Avenue Cocoa Beach, FL 32932 P: (321) 868-3207 F: (321) 868-3268	Central Florida Joel Knopp Dan O'Keefe
City of Sanford* 720 hours	Audit	2008 - Current	Cynthia Lindsay Director of Finance lindsayc@sanfordfl.gov	300 N. Park Ave., Sanford, FL 32771 P: (407) 688-5026 F: (407) 330-5666	Central Florida Bill Blend Joel Knopp
City of Cocoa* 680 hours	Audit	2018 - Current	Rebecca Bowman Finance Director rbowman@cocoafl.org	65 Stone Street Cocoa, FL 32922 P: (321) 433-8600 F: n/a	Central Florida Joel Knopp Dan O'Keefe
City of Leesburg* 680 hours	Audit	2010 - 2018	James Williams Finance Director james.williams@leesburgflorida.gov	501 W. Meadow Street Leesburg, FL 34748 P: (352) 728-9715 F: n/a	Central Florida Bill Blend Joel Knopp
City of Palm Bay* 670 hours	Audit	2010 - 2013; 2018 - Current	Yvonne McDonald Finance Director mcdony@palmbayflorida.org	120 Malabar Road. SE Palm Bay, FL 32907 P: (321) 952-3418 F: n/a	Central Florida Joel Knopp Dan O'Keefe
City of Winter Park* 620 hours	Audit	2013 - Current	Wes Hamil Finance Director whamil@cityofwinterpark.org	401 Park Avenue South Winter Park, FL 32789 P: (407) 599-3381 F: (407) 691-6732	Central Florida Dan O'Keefe Joel Knopp
City of Altamonte Springs* 610 hours	Audit	2005 - Current	Mark DeBord Finance Director mbdebord@altamonte.org	225 Newburyport Avenue Altamonte Springs, FL 32701 P: (407) 571-8093 F: (407) 571-8082	Central Florida Dan O'Keefe Joel Knopp
City of Venice* 610 hours	Audit	2011 - Current	Linda Senne Finance Director LSenne@venicegov.com	401 West Venice Avenue Venice, FL 34285 P: (941) 486-2626 F: (941) 486-2790	Tampa Bay Bill Blend Dan O'Keefe

Client Name Number of Hours	Services Performed	Years of Audit	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Municipalities (Continued)					
City of Casselberry* 570 hours	Audit	2006 - Current	Carol Conroy Finance Director cconroy@casselberry.org	95 Triplet Lake Drive Casselberry, FL 32707 P: (407) 262-7700 F: (407) 262-7746	Central Florida Bill Blend Dan O'Keefe
City of Dunedin 550 hours	Audit	2013 - Current	Les Tyler Finance Director lt Tyler@dunedinfl.net	750 Milwaukee Avenue Dunedin, FL 34698 P: (727) 298-3060 F: (727) 298-3067	Tampa Bay Bill Blend Joel Knopp
City of Apopka* 550 hours	Audit	2014 - 2019	Jamie Roberson Finance Director jroberson@apopka.net	120 E. Main Street Apopka, FL 32703 P: (407) 703-1601 F: (407) 703-1723	Central Florida Bill Blend Joel Knopp
City of Temple Terrace* 480 hours	Audit	2015 - Current	Lynda Boswell Finance Director lboswell@templeterrace.com	11250 N. 56 th Street Temple Terrace, FL 33617 P: (813) 506-6412 F: (813) 506-6411	Tampa Bay Bill Blend Dan O'Keefe
City of Tarpon Springs* 450 hours	Audit	2015 - 2019	Ron Harring Finance Director rharring@ctsfl.us	324 E. Pine Street Tarpon Springs, FL 34689 P: (727) 942-5612 F: (727) 942-5637	Tampa Bay Bill Blend Dan O'Keefe
City of Sunny Isles Beach 425 hours	Audit	2016 - Current	Tiffany Neely Finance Director tneely@sibfl.net	18070 Collins Avenue Sunny Isles Beach, FL 33160 P: (305) 792-1805 F: (305) 792-1639	South Florida Dan O'Keefe Bill Blend
City of Indian Rocks Beach 280 hours	Audit	2006 - Current	Dan Carpenter Finance Director dcarpenter@irbcity.com	1507 Bay Palm Boulevard Indian Rocks Beach, FL 33785 P: (727) 517-0204 F: (727) 595-4627	Tampa Bay Joel Knopp Dan O'Keefe
City of Stuart* 210 hours	Audit	2016 - Current	Louis J. Boglioli III Finance Director lboglioli@ci.stuart.fl.su	121 SW Flagler Avenue Stuart, FL 34994 P: (772)-288-5324 F: n/a	South Florida Bill Blend Dan O'Keefe
City of Fort Lauderdale 150 hours	Single Audit	2012 - 2015	Linda Logan-Short Controller llogan-short@fortlauderdale.gov	100 N. Andrews Avenue Fort Lauderdale, FL 33301 P: (954) 828-5627 F: (954) 828-5168	South Florida Dan O'Keefe Bill Blend
Special Districts and Authorities					
Greater Orlando Aviation Authority* 2,280 hours	Audit Quarterly Reviews Hotel Audit	2015 - Current	Kathleen Sharman CFO kathleen.sharman@goaa.org	One Jeff Fuqua Boulevard Orlando, FL 32827 P: (407) 825-2001 F: (407) 825-2526	Central Florida Dan O'Keefe Bill Blend
North Brevard Hospital District/Parrish Medical 1,300 hours	Audit	2008 - Current	Tim Skeldon, Executive Vice President Corporate Finance/CFO tim.skeldon@parrishmed.com	951 North Washington Avenue Titusville, FL 32796 P: (321) 268-6333 F: (321) 268-6231	Central Florida Farlen Halikman Jeff Goolsby
Central Florida Expressway Authority 810 hours	Audit	2012 - Current	Lisa Lumbard CFO lisa.lumbard@cfxway.com	4974 ORL Tower Road Orlando, FL 32807 P: (407) 690-5323 F: (407) 690-5031	Central Florida Dan O'Keefe Bill Blend

Client Name Number of Hours	Services Performed	Years of Audit	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Special Districts and Authorities (Continued)					
Miami-Dade Expressway Authority 640 hours	Audit	2011 - Current	Marie Schafer Chief Financial Officer mschafer@mdxway.com	3790 N.W. 21 st Street Miami, FL 33142 P: (305) 637-3277 F: n/a	South Florida Bill Blend Dan O'Keefe
Toho Water Authority* 470 hours	Audit	2005 - Current	Rodney Henderson Business Services Mgr. rhenderson@tohowater.com	951 Martin Luther King Jr. Blvd. Kissimmee, FL 34741 P: (407) 944-5135 F: (407) 847-7945	Central Florida Bill Blend Dan O'Keefe
Naples Airport Authority 420 hours	Audit	2017 - Current	Ken Warriner Director of Finance kwarriner@flynaples.com	160 Aviation Drive North Naples, FL 34104 P: (239) 643-0733 F: n/a	Tampa Bay Joel Knopp Dan O'Keefe
Sanford Airport Authority 340 hours	Audit	2014 - Current	Don Poore Chief Financial Officer dpoore@osaa.net	1200 Red Cleveland Boulevard Sanford, FL 32773 P: (407) 585-4018 F: (407) 585-4019	Central Florida Joel Knopp Bill Blend
Lake Apopka Natural Gas District 270 hours	Audit	2016 - Current	Clifton Addison, CFO caddison@landgd.org	1320 Garden-Vineland Road Winter Garden, FL 314787 P: (407) 614-5778 F: (407) 656-9371	Central Florida Bill Blend Dan O'Keefe
MetroPlan Orlando 260 hours	Audit	2005 - Current	Jason Loschiavo Dir. of Finance & Admin. jloschiavo@metroplanorlando.com	250 S. Orange Avenue, Suite 200 Orlando, FL 32801 P: (407) 481-5672 F: (407) 481-5680	Central Florida Bill Blend Dan O'Keefe
Barefoot Bay Recreation District 220 hours	Audit	2006 - Current	Charles Henley Finance Director charleshenley@bbrd.org	625 Barefoot Boulevard Barefoot Bay, FL 32976 P: (772) 664-3141 F: (772) 664-1928	Central Florida Bill Blend Joel Knopp
Early Learning Coalition of Hillsborough County 230 hours	Audit	2014 - Current	Steve Costner, Finance Director scostner@elchc.org	6302 E. Martin Luther King, Jr. Boulevard., Suite 100 Tampa, FL 33619 P: (813) 435-2340	Tampa Bay Jeff Goolsby Rob Matschner
Early Learning Coalition of Flagler & Volusia County 250 hours	Audit	2010 - 2017	DJ Lebo, Executive Director djlebo@elcfv.org	135 Executive Circle, Suite 100 Daytona Beach, FL 32114 P: (386) 323-2400	Central Florida Bill Blend Dan O'Keefe
Osceola Heritage Park 190 hours	Audit	2006 - Current	Mary Burd Director of Finance maburd@ohpark.com	1875 Silverspur Lane Kissimmee, FL 34744 P: (321) 697-3340 F: (321) 697-3334	Central Florida Joel Knopp Bill Blend
Lake Sumter Metropolitan Planning Organization 150 hours	Audit	2013 - Current	Michael Woods Executive Director mwoods@lakesumtermpo.com	225 W. Guava St, Suite 211 Lady Lake, FL 32159 P: (407) 315-0170	Central Florida Joel Knopp Bill Blend
East Central Florida Regional Planning Council 120 hours	Audit	2005 - Current	Julie Bowes, Finance Manager jbowes@ecfrpc.org	455 N. Garland Avenue, Suite 414 Orlando, FL 32801 P: (407) 262-7772	Central Florida Bill Blend Dan O'Keefe

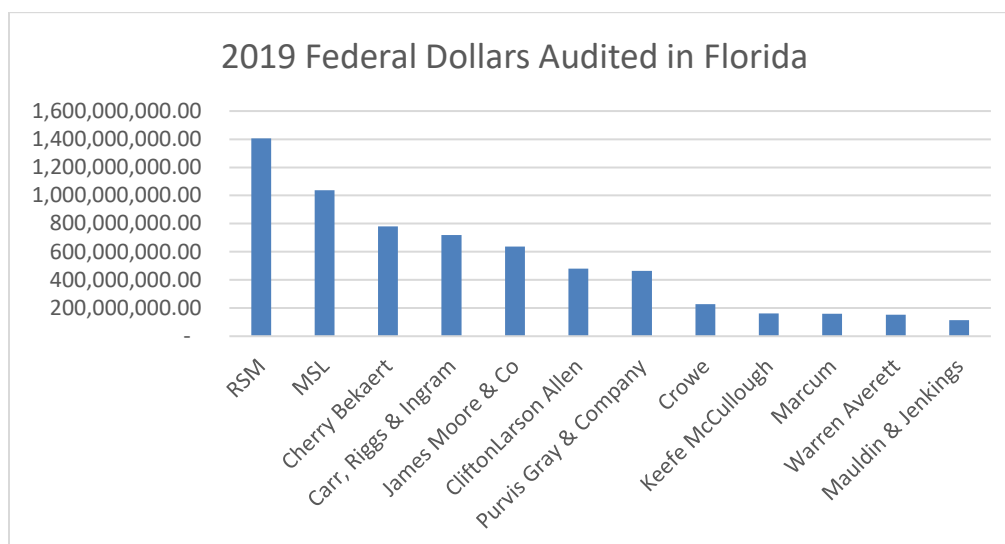
Client Name Number of Hours	Services Performed	Years of Audit	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
School Districts					
Duval County 1,750 hours	Audit	2020 - Current	Michelle Begley, CFO begleym@duvalschools.org	1701 Prudential Drive Jacksonville, FL 32207 P: (904) 390-2972 F: n/a	Tampa Bay Bill Blend Joel Knopp
Brevard County 1,400 hours	Audit	2014 - Current	JoAnn Clark Director of Accounting Services clark.joann@brevardschools.org	2700 Judge Fran Jamieson Way Viera, FL 32940 P: (321) 633-1000 F: (321) 633-3680	Central Florida Bill Blend Dan O'Keefe
Broward County 1,250 hours	Audit	2007 - 2011; 2017 - Current	Erum Motiwala Dir. of Financial Reporting erum.motiwala@browardschools.com	600 Southeast Third Avenue, 8 th Floor Fort Lauderdale, FL 33301 P: (754) 321-2276 F: n/a	South Florida Dan O'Keefe Bill Blend
Escambia County 950 hours	Audit	2012 - Current	Terry St. Cyr Asst Supt for Finance & Bus Svcs TSTCyr@escambia.k12.fl.us	75 North Pace Boulevard Pensacola, FL 32505 P: (850) 469-6122 F: (850) 469-6266	Tampa Bay Dan O'Keefe Bill Blend
Seminole County 850 hours	Audit	2010 - Current	Carrie Chambers, Finance Director chambecz@scps.k12.fl.us	400 E. Lake Mary Boulevard Sanford, FL 32773 P: (407) 320-0050 F: (407) 320-0289	Central Florida Dan O'Keefe Bill Blend
Lee County 830 hours	Audit	2016 - Current	Michael Gatewood, Director of Finance Services MichaelLG@leeschools.net	2855 Colonial Boulevard Ft. Myers, FL 33966 P: (239) 337-8229 F: n/a	Tampa Bay Bill Blend Dan O'Keefe
Osceola County 830 hours	Audit	2012 - Current	Sarah Graber, CFO Sarah.Graber@osceolaschools.net	817 Bill Beck Boulevard Kissimmee, FL 34744 P: (407) 870-4829 F: n/a	Central Florida Joel Knopp Dan O'Keefe
Manatee County 530 hours	Audit/ Internal Accounts Audit	2014 - 2019	Tammy Taylor Finance Director taylort@manateeschools.net	215 Manatee Avenue West Bradenton, FL 34205 P: (941) 708-8770, ext 2111 F: n/a	Tampa Bay Joel Knopp Dan O'Keefe
Florida Virtual School 450 hours	Audit	2014 - Current	Kim Poling, Senior Director, Financial & Treasury Services kpoling@flvs.net	2145 Metrocenter Blvd., Suite 100 Orlando, FL 32835 P: (407) 518-3460 F: n/a	Central Florida Dan O'Keefe Bill Blend
Counties					
Osceola County 2,620 hours	Audit	2008 - Current	Amanda Clavijo Comptroller amanda.clavijo@osceola.org	1 Courthouse Square, Suite 2100 Kissimmee, FL 34741 P: (407) 742-1700 F: (407) 343-2750	Tampa Bay Dan O'Keefe Bill Blend
Martin County 2,490 hours	Audit	2018 - Current	Sandra Smith Director of Finance-Clerk ssmith@martinclerk.com	100 SE Ocean Boulevard Stuart, FL 34994 P: (772) 288-5716 F: (772) 288-5714	Central Florida Joel Knopp Bill Blend
Seminole County 2,460 hours	Audit	2000 - Current	Jenny Spencer Finance Director jspencer@seminoleclerk.org	1101 East First Street Sanford, FL 32771 P: (407) 665-7665 F: (407) 302-0515	Central Florida Dan O'Keefe Bill Blend

Client Name Number of Hours	Services Performed	Years of Audit	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Counties (Continued)					
Lake County 1,780 hours	Audit	2006 - Current	Kristy Mullane Chief Deputy Clerk kmullane@lakecountyclerk.org	315 W. Main Street Tavares, FL 32778 P: (352) 343-9839 F: (352) 343-9638	Central Florida Bill Blend Joel Knopp
Citrus County 1,650 hours	Audit	2010 - Current	Traci Phillips Chief of Staff tphilips@citrusclerk.org	120 N. Montgomery Avenue Inverness, FL 34450 P: (352) 341-6461 F: (352) 341-6536	Central Florida Bill Blend Dan O'Keefe
Volusia County - Clerk of the Circuit Court 240 hours	Audit	2005 - Current	Jolie Kelly Director. of Fiscal Operations jkelly@clerk.org	101 N. Alabama Avenue, C255 DeLand, FL 32721 P: (386) 736-5933 F: (386) 822-5072	Central Florida Dan O'Keefe Joel Knopp

Single Audit

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal and state grants specific to the City and can enhance the quality of the City's Single Audit. Therefore, the Single Audit will be performed by a team of individuals who are managed by personnel who specialize in Single Audits in accordance with OMB's UG and the Florida Single Audit Act and who will offer both knowledge and quality for the City.

As outlined in the following table, **MSL has audited the second most Florida federal dollars in the state.** We audited more than **\$1 billion in Florida federal funds** in 2019 alone. The table below illustrates MSL's experience in serving organizations that receive federal funds and demonstrates our Firm's dedication to serving governmental organizations:



**The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year-ends between January 1, 2190 – December 31, 2019.*

Single Audit Resource Center (SARC) Award

MSL has received Single Audit Resource Center's (SARC) *Award for Excellence in Knowledge, Value, and Overall Client Satisfaction* for the 2019 fiscal year-end. The award is based on client feedback SARC received through independent surveys.



SARC's *Award for Excellence in Knowledge, Value, and Overall Client Satisfaction* is awarded to recognize audit firms that provide an outstanding service to their clients. The award is based on feedback received from 25,537 non-profit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2019 fiscal year end audit.

This award signifies MSL's commitment to provide our clients the high-quality audit service they have come to expect from us. It also demonstrates our continued commitment to exceed the standards required to perform audits in the government sector.

The City needs an audit firm experienced in performing single audits and who is familiar with the specific programs in which you are involved. You will benefit from MSL's experience in this area!

Certificate of Achievement for Excellence in Financial Reporting Program

Our experience in working with clients who have participated in the **Certificate of Achievement for Excellence in Financial Reporting** program is, we believe, second to none. The following (from the most recent program results, as posted on the GFOA's website) are clients who participate in the program, and with whom we have worked during the past few years:

Municipalities

Altamonte Springs
Casselberry
Cocoa Beach
Dunedin
Fort Lauderdale
Indian Rocks Beach
Leesburg
Orlando
Palm Bay
Pembroke Pines
Sanford
Stuart
Sunny Isles Beach
Tallahassee
Tarpon Springs
Temple Terrace
Venice
Winter Park

Counties

Citrus
Hernando
Lake
Martin
Osceola
Seminole

School Districts

Brevard County
Broward County
Duval County
Escambia County
Manatee County
Osceola County
Lee County
Seminole County
Volusia County

Authorities

Central Florida Expressway Authority
Greater Orlando Aviation Authority (GOAA)
LYNX
Miami-Dade Expressway Authority
Naples Airport Authority
Toho Water Authority



MSL has the capability and experience to assist the City in continuing to receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We will ensure throughout the engagement that the City keeps current with any new accounting and reporting standards issued by the GASB. This will help ensure that the City continues receiving the Certificate of Achievement for Excellence in Financial Reporting.

Over the years, the Shareholders on your engagement have participated in the GFOA Certificate review program. In addition, they have had experience with several clients in their initial awarding of the certificate. The most recent example of this was working with Toho Water Authority to receive this award. The majority of MSL's governmental clients are long-time participants in the GFOA program and we have worked with them to maintain the certificate for all years where we served as their external auditors. **All of your audit team members have worked with numerous governmental clients to either earn or continue receiving this highly regarded award.**

Location of the Office that Will Oversee Services to the City

MSL has four offices in Florida: Central Florida (corporate headquarters), Tampa Bay, South Florida, and North Florida. The location of our office that will oversee services to the City is at **201 E. Kennedy Boulevard, Suite 650, Tampa**. Our Central Florida office is located at 255 S. Orange Avenue, Suite 600, Orlando. We will be utilizing full-time staff from both of these locations to service your engagement because of their unique combined knowledge of government audit requirements. Our professionals specialize in their fields and we operate by specialty versus geographic location.

MSL, P.A.			
Toll Free for All Offices: (800) 683-5401			
Central Florida Office 255 S. Orange Ave., Suite 600 Orlando, FL 32801 (407) 740-5400	Tampa Bay Office 201 E. Kennedy Blvd., Suite 650 Tampa, FL 33602 (813) 314-2600	South Florida Office 500 E. Broward Blvd., Suite 1550 Fort Lauderdale, FL 33394 (305) 819-9555	North Florida Office 307 West Park Ave., Suite 202 Tallahassee, FL 32301 (850) 224-4407

Size of Governmental Audit Staff

MSL has approximately 100 employees located in our four offices in Florida. MSL's GPG includes 31 dedicated individuals. This total includes three Shareholders, three Managers, and 15 Seniors and Staff. In addition, the GPG utilizes three IT Audit Specialists and is supported by five Administrative Support personnel.

MSL Staffing	Firm	Tampa Bay and Central FL Offices	GPG	Tax	Other
Shareholders	13	10	3	1	1
Directors	2	1	-	1	1
Managers	17	11	3	3	3
Supervisors	3	1	1	-	1
Seniors & Staff	34	25	15	4	3
IT Specialists	4	4	3	-	-
Support Staff	20	15	6	1	1
Total	93	67	31	10	10

Most Significant Similar Engagements with Other Governmental Entities

MSL is proud to share with the City the following representative listing of clients for whom we have provided auditing services that are comparable in scope and size to the City:

Client Name	Scope of Work Year-end Date Dates of Contract	Engagement Members	Contact Information
City of Tallahassee 1,700 hours	Annual Audit September 30 2019 - 2025	William Blend, Principal Joel Knopp, Principal Jeff Wolf, Manager	Patrick Twyman Director, Financial Services (850) 891-8868 Patrick.twyman@talgov.com
City of Orlando 1,500 hours	Annual Audit September 30 2013 - 2022	Dan O'Keefe, Principal Joel Knopp, Principal Alan Ricafort, Manager	Jose Fernandez Controller (407) 246-2142 jose.fernandez@cityoforlando.net
City of Dunedin 600 Hours	Annual Audit September 30 2013 – 2023	William Blend, Principal Joel Knopp, Principal Jeff Wolf, Manager	Les Tyler Finance Director (727) 298-3060 lt Tyler@dunedinfl.net
City of Temple Terrace 500Hours	Annual Audit September 30 2015 – 2022	William Blend, Principal Dan O'Keefe, Principal Jeff Wolf, Manager	Lyn Boswell Finance Director (813) 506-6412 lboswell@templeterrace.com
City of Tarpon Springs 450 Hours	Annual Audit September 30 2015 – 2019	William Blend, Principal Dan O'Keefe, Principal Jeff Wolf, Manager	Ron Harring Finance Director (727) 942-5612 rharring@ctsfl.us

MSL has not had any engagements with other governmental entities that were dismissed or had the contract terminated.

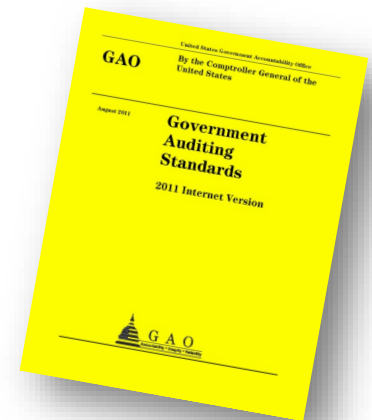
Litigation

Our Firm has no action, lawsuit, proceeding, inquiry, investigation, at law or equity before or by a court, governmental agency, public board or body, pending or, to the best of our knowledge, threatened, which would in any way prohibit, restrain or enjoin the execution or delivery of our obligations or diminish our obligation or diminish our financial ability to perform the terms of the proposed contract.

External Quality Control Review Report

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. We are formally dedicated to that commitment.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the AICPA GAQC. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.



The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. GAO, U.S. OMB, Florida Attorney General, and Florida Board of Accountancy (FBOA).

We also understand our responsibility under *Government Auditing Standards* (the Yellow Book) to provide you with our most recent peer review report. We will always send you the most current report when it is issued.

On the following page is our most recent peer review report for the period ended June 30, 2020, which included a review of specific governmental engagements (with pension plans and single audit) performed by MSL. It should be noted that no comments were made as a result of this review.



8550 United Plaza Blvd., Ste. 1001 — Baton Rouge, LA 70809
225-922-4600 Phone — 225-922-4611 Fax — pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of MSL, P.A.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of MSL, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an audit of a broker-dealer.

As part of our peer review, we considered reviews by regulatory entities as communicated to 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 MSL P.A. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. MSL, P.A. has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
January 7, 2021



National Peer
Review Committee

March 25, 2021

Kevin Murphy
MSL, P.A.
MOORE STEPHENS LOVELACE CITRUS CENTER, 255 S ORANGE AVE STE 600
ORLANDO, FL 32801-3428

Dear Kevin Murphy:

It is my pleasure to notify you that on March 24, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, reading "Michael Fawley".

Michael Fawley
Chair, National PRC
+1.919.402.4502

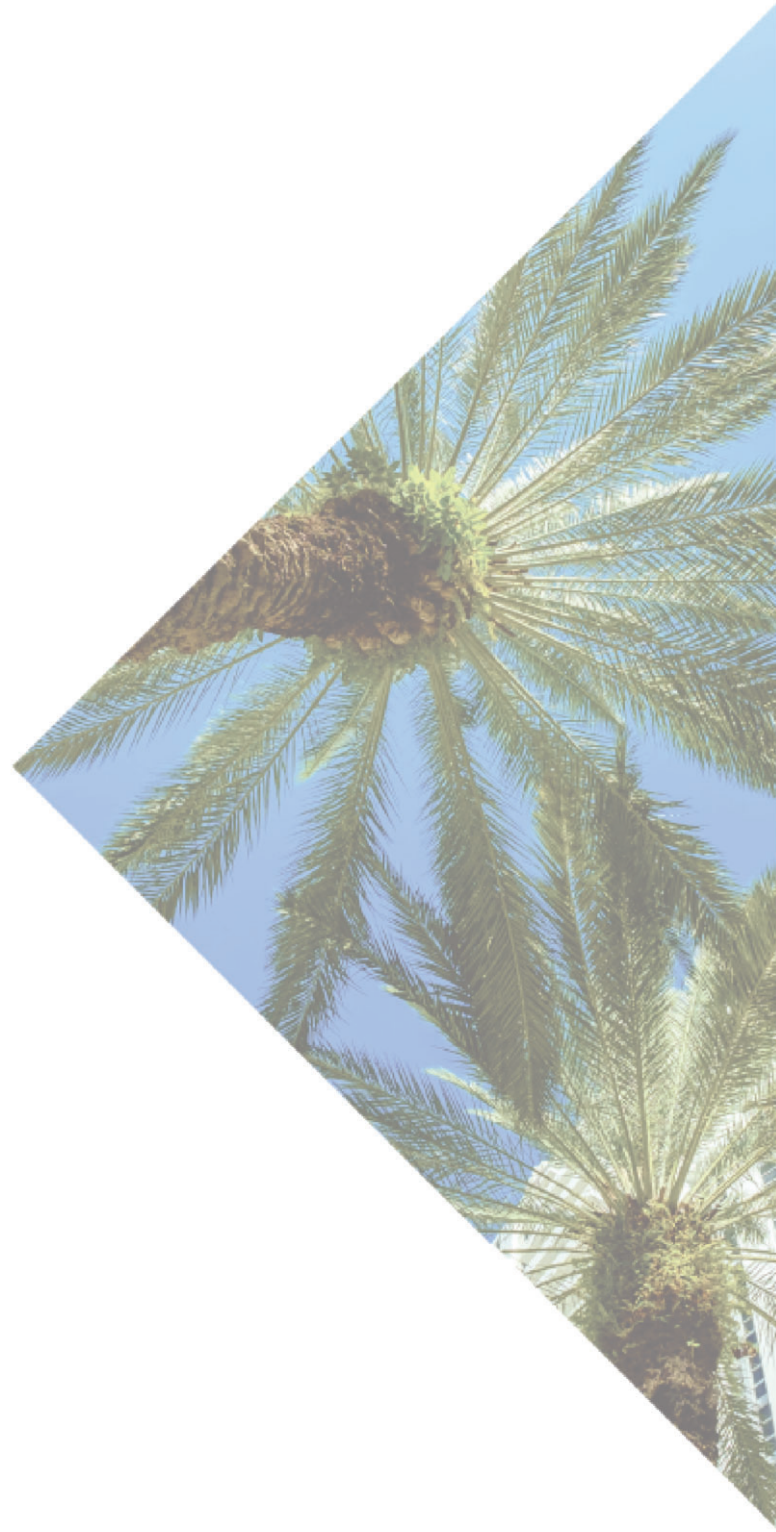
cc: Candace Wright, Joel Knopp

Firm Number: 900010043494

Review Number: 578470

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1.919.402.4502 F: +1.919.419.4713
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org

Tab 5 - Audit Team Experience & Expertise



Tab 5 - Audit Team Experience and Expertise

Overview

Your governmental audit team is highly experienced in auditing Florida municipalities. **Bill Blend**, your Engagement Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience in Florida. Bill serves on the Technical Accounting and Auditing Committees for both the FICPA and FGFOA. **Joel Knopp**, your Concurring Shareholder, has over 20 years of governmental auditing, accounting, and consulting experience. Joel serves on the State and Local Government Committee for the FICPA. **Dan O'Keefe**, your Technical Review Shareholder, has over 40 years of governmental auditing, accounting, and consulting experience. Dan is regarded as one of the most experienced governmental auditors in the state of Florida. **Jeff Wolf**, your Engagement Senior Manager, has 15 years of public accounting experience, and extensive experience performing audits for governmental, not-for-profit, and healthcare entities. He also brings a unique perspective to the team with his experience as an Assistant Finance Director for a Florida municipality.

In addition, we have dedicated professionals to work specifically on your pension plans. **Kevin Murphy**, your Technical Shareholder for Pension Plans, has over 30 years of public accounting experience and he currently serves as the Firm's president. Kevin leads in the Firm's Employee Benefit Plan specialty arena and, in this role, serves as the audit shareholder or concurring shareholder for many employee benefit plan audits. **Alan Ricafort**, your Engagement Manager, has over 13 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Your engagement team has over 200 years of combined experience providing auditing, accounting, and consulting services. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that all members of your team have Florida **municipality** experience. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé. All members of your audit team, including staff, have received training for ethics, as our Firm provides this training in-house. **Bill Blend** teaches the FICPA required *Ethics for Governmental CPAs in Florida* on an annual basis and was recently appointed to the Florida Board of Accountancy.

MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy (FBOA).

MSL does not have a formal policy requiring staff rotation on engagements. We believe, and various studies have shown, that staff continuity benefits the audit process due to the acquired knowledge of clients and their operations. However, we respect the concerns that the public has on this issue and, if requested, the size of our GPG enables us to rotate an experienced governmental audit team during the course of the City's contract, should the City request it. This is another factor that separates us from our competitors that do not have a dedicated GPG.

Continuity of Key Members of the Audit

We understand the need to have consistency among engagement team members to ensure the best audit experience for the City. It is in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We also understand that maintaining continuity will minimize interruptions to valuable City staff time, especially with limited resources. Therefore, we will always strive to provide you continuity of staffing. We can tell you that our turnover is significantly lower than average for firms of our size. As previously stated, our dedication to the governmental sector brings us quality personnel. If it becomes necessary to replace project management team/key team members, we will introduce replacements and their qualifications to the City as soon as possible, and the City will always have the right to approve or reject such replacements.

Quality of Staff over Term of the Engagement

It has always been in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We will strive to provide you continuity of staffing. Our turnover is significantly lower than average for firms our size.

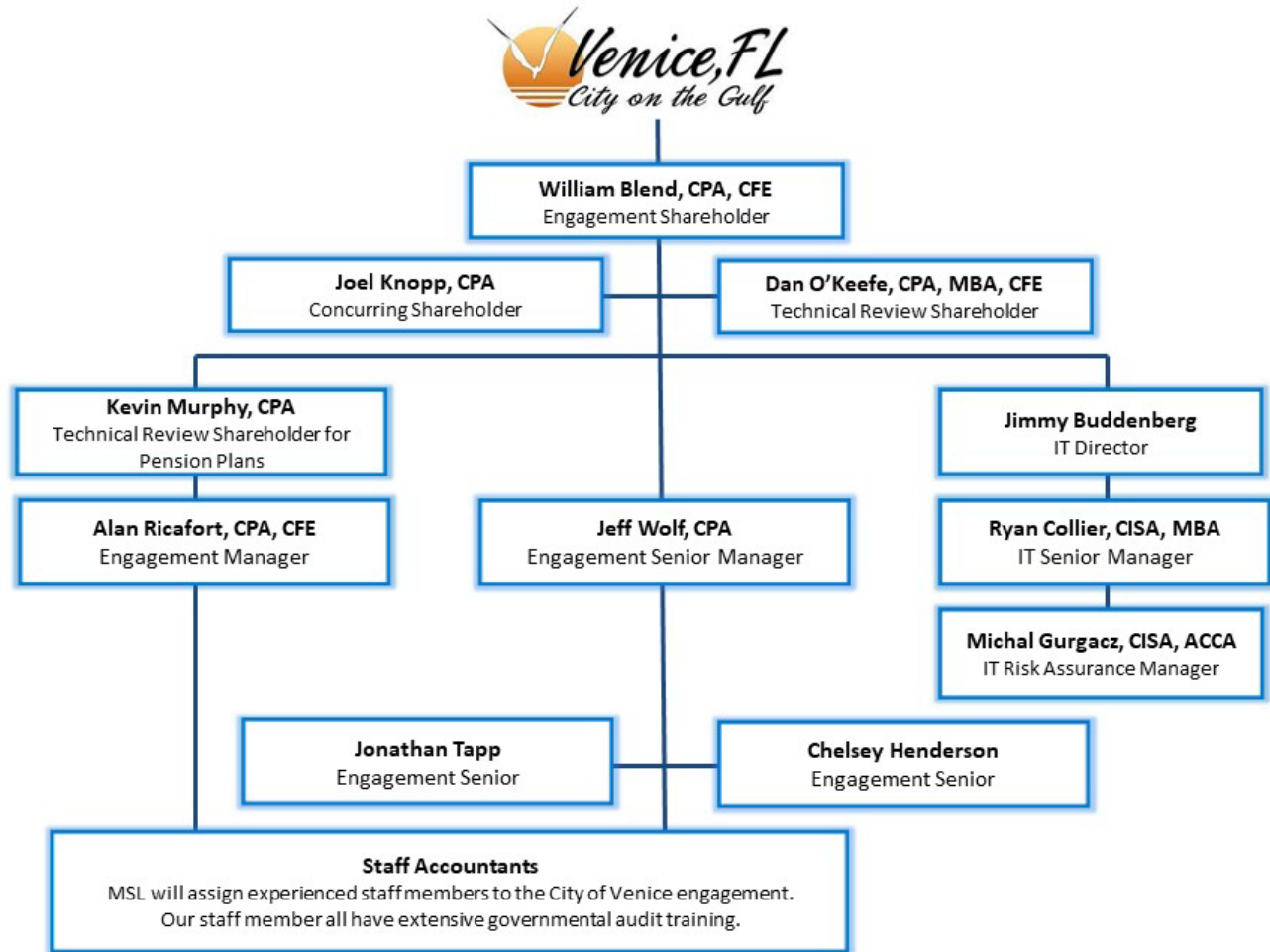
There is nothing more disruptive to clients than to have different staff assigned to an engagement from one year to the next. We will commit the same staff to your engagement from year-to-year. We cannot guarantee that team members will not leave the Firm, but we can tell you that our Firm has very low turnover rates. Many of our staff came to our Firm because of the strength of our governmental and not-for-profit practices. We consider our staff to be our most important resource. **MSL's average staff tenure is 12.5 years, and 25% of our staff have been with MSL for more than 10 years.**

Staffing continuity is a very important aspect of our attestation practice. We strive to keep staff turnover as low as possible, in part, by the following areas of emphasis:

- Commitment to hiring quality staff to serve our clients starts at the top. Our shareholder group is very active in our staff recruitment and retention program.
- Education of our staff. We place the highest regard on training our staff and helping them excel in their careers. The size of our Firm provides our staff the ability to move up, while not feeling lost in a big corporate environment.
- We have won the "Best Places to Work" award for over 10 years.

The audit team for this engagement has decades of experience in serving governmental clients. Most of this experience has been with MSL. We recognize that staff continuity keeps disruptions to your daily operations to a minimum. In addition, it allows us to continue to provide high-quality, efficient service when the individuals who work with you directly continue to be involved with your engagement for many years.

The following diagram comprises the team that will diligently serve you:



Résumés

William Blend, CPA, CFE

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- FICPA Technical Committee
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)

Background - Bill Blend heads up the Firm's Governmental Practice Group. Bill has over 25 years of public accounting, governmental, and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

Professional Experience - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award. Bill was recently appointed to the Florida Board of Accountancy.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.

Bill has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

William Blend, CPA, CFE (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Hernando*
Indian River*
Lake*
Martin*
Osceola*
Seminole*
Volusia*

Municipalities

Altamonte Springs*
Apopka**
Casselberry**
Cocoa**
Cocoa Beach**
Coral Springs*
Davie
Daytona Beach**
DeBary**
Deltona**
Dunedin*
Gulfport**
Indian River Shores
Indian Rocks Beach

Municipalities (Continued)

Kissimmee**
Lake Helen
Leesburg**
Maitland**
Mt. Dora**
New Smyrna Beach*
Oak Hill
Orlando**
Palm Bay**
Palm Beach Gardens*
Pembroke Pines*
Palm Bay**
Port Orange*
Sanford**
St. Cloud**
Stuart
Tallahassee**
Tampa*
Tarpon Springs**
Temple Terrace*
Venice**
Vero Beach**
Winter Park**

Educational

Academie DaVinci Charter School
The Reading Edge Academy
Florida A&M University*
Florida Virtual School*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
East Central Florida Regional Planning Council*
Florida Intergovernmental Finance Commission
Greater Orlando Aviation Authority (GOAA)**
Hobe Sound Water Management District
Memphis-Shelby County Airport Authority
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Naples Airport Authority
New Smyrna Beach Utility Authority*
Sanford Airport Authority*
Toho Water Authority**
West Volusia Hospital Authority

***Indicates Single Audit included**

***Indicates Defined Benefit Plan Audit included**

Joel Knopp, CPA

Concurring Shareholder

Education and Certifications

- B.S. Degree in Accounting - Eastern University
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Federal Financial Reporting
GASB Fiduciary Activities and Leases
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Updates
AICPA GAQC Annual Update Webcast
Municipal Bankruptcies and Fiscal Sustainability
Tax-Exempt Debt/Accounting and Auditing Issues
Conducting Remote Audits in Uncertain Times

Background - Joel Knopp is a member of the Firm's Governmental Practice Group. Joel has over 24 years of experience in accounting and auditing and works primarily with governmental clients.

Professional Experience - Joel has performed audits on over 40 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities and not-for-profit organizations subject to *Government Auditing Standards* and federal and state Single Audit requirements.

Joel's previous experience includes work as an audit director for a CPA firm in Virginia, where he managed numerous audits of Virginia local governmental agencies and municipalities. Joel also has extensive experience providing tax consulting and preparation services at the federal and state levels for businesses, not-for-profit organizations, and individuals.

Joel has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Joel Knopp, CPA (Continued)

Concurring Shareholder

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Lake*
Hernando*
Martin*
Osceola*
Seminole*
St. Johns
Volusia Clerk of Circuit Court
Northampton (VA)*

Municipalities

Altamonte Springs**
Apopka**
Casselberry**
Cocoa**
Cocoa Beach**
Dunedin*
Gulfport*
Indian Rocks Beach
Kissimmee**
Leesburg**
Orlando**
Palm Bay**
Sanford**
Sunny Isles Beach
Tallahassee**
Tampa**
Tarpon Springs**
Temple Terrace*
Venice**
Winter Park**
Staunton (VA)*
Town of Iron Gate (VA)
Waynesboro (VA)*
Winchester (VA)*

Educational

School District of Brevard County*
School District of Duval County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Martin County Internal Accounts
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
FAU-Treasure Coast University Schools, Inc.*
Genesis Alternative Education Program (VA)
Northampton County School Board (VA)
Staunton City School Board (VA)
Waynesboro City School Board (VA)
Winchester City School Board (VA)

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority*
LYNX - Central Florida Regional Transportation Authority*
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
East Central Florida Regional Planning Council*
Greater Orlando Aviation Authority**
Lake County Water Authority
Lake Soil and Water Conservation District
Lake-Sumter Metropolitan Organization*
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Naples Airport Authority
Sanford Airport Authority*
Toho Water Authority*
Eastern Shore Community Services Board (VA)*
Northwestern Regional Juvenile Detention Ctr. Comm. (VA)
Staunton Industrial Development Authority (VA)
Valley Community Services Board (VA)*
Waynesboro Industrial Development Authority (VA)
Winchester Industrial Development Authority (VA)

*Indicates Single Audit included

**Indicates Defined Benefit Plan Audit included

Daniel O’Keefe, CPA, MBA, CFE

Technical Review Shareholder

Education and Certifications

- M.B.A. Degree in Accounting, Florida State University
- B.S. Degree in Accounting, Canisius College, Buffalo, New York
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- Served on the AICPA State and Local Government Expert Panel
- Served on the AICPA National State and Local Government Conference Committee
- Speaker at the AICPA National State and Local Government Accounting Conference and the National Not-for-Profit Conference
- FICPA
- Government Finance Officers Association (GFOA)
- FGFOA
- Member of the FICPA Governance Task Force
- Association of Certified Fraud Examiners (ACFE)
- Past member of the UCF Accounting Advisory Board member
- Serves on the Board of Trustees of Seminole State College

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates

FGFOA Annual Conferences

COSO for State and Local Governments (Instructor)

GASB Pension & Financial Reporting

Yellow Book and Green Book

Fraud Waste and Abuse in Government

MSL Governmental Financial Accounting and Reporting
Case Study (Instructor)

Dan has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Background - Dan O’Keefe has over 40 years of public accounting, governmental, and not-for-profit experience. He is the Central Florida Office Manager and serves on the Firm’s Board of Directors as Vice Chairman and Corporate Secretary. He has provided services to numerous municipalities, counties, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after, public-sector instructors in the state.

Professional Experience - Dan has extensive experience auditing governmental financial operations, including services provided to 50 municipalities, 16 counties, four state agencies, and numerous special districts and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

Dan provides CPE to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He is an adjunct professor at the University of Central Florida and the University of West Florida. In addition, Dan authored the *Florida Single Audit Act*.

Daniel O’Keefe, CPA, MBA, CFE (Continued)

Technical Review Shareholder

Governmental, educational, and other entities served include the following:

Counties

Alachua*
Broward*
Citrus*
Collier*
DeSoto*
Hillsborough*
Indian River*
Lake*
Manatee*
Marion*
Okeechobee*
Orange*
Osceola*
Martin*
Seminole*
Volusia*

Municipalities

Altamonte Springs*
Apopka**
Belle Isle
Bradenton
Bunnell
Casselberry**
Cocoa Beach**
Coral Springs*
Crystal River
Davie
Daytona Beach**
Daytona Beach Shores
DeBary**
Deltona**
Dunedin*
Green Cove Springs
Gulfport*
Holly Hill
Indian Rocks Beach
Kissimmee**
Lake Mary**

Municipalities (Continued)

Leesburg**
Longwood
Maitland**
Margate
Mount Dora**
Ocala
Orchid
Orlando**
Ormond Beach
Pahokee
Palm Bay**
Palm Beach
Palm Beach Gardens*
Pembroke Park
Pembroke Pines*
Pomona Park
Port Orange*
St. Cloud**
Sanford**
Sebring*
South Daytona
Stuart
Tamarac
Tampa**
Tarpon Springs**
Temple Terrace*
Venice**
Vero Beach**
Wellington
West Palm Beach
Winter Garden
Winter Haven
Winter Park**
Winter Springs

Other

Florida Lottery
Florida Health Department
Florida Housing Finance Agency
Florida Department of Elder Affairs

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
Fort Pierce Utilities Authority
East Central Florida Regional Planning Council*
Greater Orlando Aviation Authority**
LYNX*
Miami-Dade Expressway Authority*
Memphis-Shelby County Airport Authority
MetroPlan Orlando*
Naples Airport Authority
Orange County Housing Finance Authority*
Orange County Library District
Reedy Creek Improvement District
VOTRAN*
Toho Water Authority**
West Volusia Hospital Authority

Educational

Academie DaVinci Charter School
Bethune-Cookman College*
Early Learning Coalition of Flagler/Volusia*
Florida A&M University*
Florida Virtual School*
Frank Scanga Charter School
Futures, Inc.
Kissimmee Charter School
Orlando Lutheran Academy
Reading Edge Academy
School District of Brevard County*
School District of Broward County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
Stetson University

*Indicates Single Audit included

**Indicates Defined Benefit Plan Audit included

Jeff Wolf, CPA

Engagement Senior Manager

Education and Certifications

- B.S. Degree in Business Administration – University of Buffalo, New York
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Fraud, Automated Controls and Cyber Security
Local Governmental Accounting Update
GASB 87
Yellow Book and Single Audit
GASB Hot Topics
Ethics for CPAs: Accounting/Auditing Emphasis
GASB Update
Local Governmental Accounting Update
Pensions and OPEB
Internal Auditing 101
Federal Single Audit Act Update
Police and Fire Pension Law
Bonds, Arbitrage Rebate Calculation
Pensions and OPEB

Jeff has obtained CPE in excess of 150 hours over the past three years and has met Yellow Book CPE requirements.

Background - Jeff Wolf is a member of the Firm's Governmental Practice Group and has 15 years of governmental accounting experience, 12 of which have been at MSL. He has extensive involvement in providing professional services to numerous governmental organizations.

Jeff has experience performing audits and compliance work for governmental and not-for-profit entities, performing Single Audits for governmental and not-for-profit organizations under the Single Audit Act (Uniform Guidance) and Florida Single Audit Act.

Professional Experience - Jeff has also served as the Assistant Finance Director for the City of Kissimmee. This experience gives him unique insight into governmental accounting from both sides of the aisle.

Jeff Wolf, CPA (Continued)

Engagement Senior Manager

Governmental, educational, and other entities served include the following:

Counties

Citrus*
Hernando*
Lake*
Osceola*
Seminole*

Municipalities

Altamonte Springs*
Casselberry**
Dunedin*
Gulfport**
Indian Rocks Beach
Kissimmee**
Leesburg**
Maitland**
Mount Dora**
St. Cloud**
Tallahassee**
Tampa**
Tarpon Springs**
Temple Terrace*
Venice**
Winter Park**

Educational

School District of Broward County*
School District of Duval County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*

Special Districts and Authorities

Barefoot Bay Recreation District
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
Greater Orlando Aviation Authority (GOAA)**
MetroPlan Orlando*
Naples Airport Authority*
Osceola Heritage Park
Toho Water Authority**

*Indicates Single Audit included

**Indicates Defined Benefit Plan Audit included

Jonathan Tapp

Engagement Senior

Education and Certifications

- B.S. Degree in Accounting, East Carolina University
- B.S. Degree in Finance, East Carolina University

Professional Memberships and Affiliations

- AICPA
- FICPA
- FGFOA

Summary Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Ethics for CPAs: Accounting/Auditing Emphasis
Governmental Accounting
Yellow Book
HUD Compliance
GASB and GASB Standards Updates

Background - Jonathan Tapp is a member of the Firm's Governmental Practice Group. He has over seven years of public accounting experience, five of which have been at MSL, and has experience performing audits and compliance work for governmental and not-for-profit entities.

Professional Experience - Jonathan has experience performing governmental risk-based audits and compliance work for governmental entities, HUD compliance, and healthcare.

Jonathan has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Governmental, educational, and other entities served include the following:

Counties

Osceola*

Municipalities

Apopka
Dunedin*
Indian Rocks Beach
Leesburg*
Tarpon Springs*
Temple Terrace
Venice*
East Hartford (CT)*
Glastonbury (CT)*
New Britain (CT)*
New London (CT)*
Wallingford (CT)*

Educational

Bethune-Cookman University*
Florida Virtual School*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
Choate Rosemary Hall (CT)
Porter and Chester Institute (CT)
Springfield College (CT)*
The Williston North Hampton School (CT)

Special Districts and Authorities

Naples Airport Authority
Seminole County Sheriff's Office Community Foundation
Lake Apopka Natural Gas District

*Indicates Single Audit included

Chelsey Henderson

Engagement Senior

Education, Certifications, and Licenses

- M.B.A. Degree, Georgia Southern University
- B.A. Degree in Accounting, Georgia Southern University

Professional Memberships and Affiliations

- AICPA
- FICPA

Summary Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Ethics for CPAs: Accounting/Auditing Emphasis
Governmental Accounting
Yellow Book
HUD Compliance
GASB and GASB Standards Updates

Background – Chelsey Henderson is an audit senior and a member of the Firm's Governmental and Healthcare Practice Group. Chelsey has over six years of experience in public accounting focused on governmental, healthcare, and not-for-profit organizations.

Professional Experience - Chelsey works with governmental, healthcare, senior housing, and long-term care providers. Her experience includes multiple school boards, counties, and municipalities.

Chelsey has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Governmental, educational, and other entities served include the following:

Counties

Osceola
Hernando

Municipalities

Venice*
Tallahassee*

Educational

School District of Escambia County*
School District of Lee County*
School District of Duval County*

***Indicates Single Audit included**

Kevin Murphy, CPA

Technical Review Shareholder for Pension Plans

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida, 1985
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- AICPA Employee Benefit Plan Expert Panel, former Member
- AICPA Employee Benefit Plan Audit Guide Overhaul Task Force, Member
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Professional & Personal Liability Insurance Committee, Chair
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Hospital Foundation Board of Directors
- University of Central Florida Dixon School of Accounting Advisory Board

Employee benefit plan audit experience:

BBX Capital Corporation
Bethune-Cookman University
Caring People
Greater Orlando Aviation Authority
City of Tampa
City of Venice
City of Tallahassee
Greater Orlando Aviation Authority
Hoveround Corporation
Info Tech, Inc.
Miami Jewish Health Systems, Inc, Pension Plan
Orlando Health
Select Health Care, Inc.
Stetson University
Tallahassee Memorial Hospital
Terry's Electric, Inc.

Background - Kevin Murphy has over 30 years of public accounting experience and he currently serves as the Firm's president. He previously held the position of Team Leader of the Firm's Auditing and Accounting Team.

Professional Experience - Kevin leads in the Firm's Employee Benefit Plan specialty arena and, in this role, serves as the audit shareholder or concurring shareholder for many employee benefit plan audits. He works closely with client management, third-party administrators, ERISA counsel, the IRS, and the DOL to assure compliance with all applicable rules and regulations. Kevin has overall responsibility for quality assurance for all of the Firm's employee benefit plan audit engagements. He helped design the audit approaches used on all employee benefit audits including the governmental sector.

Kevin also oversees the audits of many of the Firm's publicly traded clients. He deals with complex reporting and compliance issues and works to ensure compliance with SEC, PCAOB, and Sarbanes-Oxley requirements.

Kevin has extensive experience in the following areas and/or industries:

- Employee Benefit Plans
- High-Tech Companies
- Corporate Finance
- Assurance Services

Alan Ricafort, CPA, CFE

Engagement Manager

Education and Certifications

- B.S. Degree in Accounting, University of North Florida
- C.P.A., Certified Public Accountant – Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

Annual MSL Governmental Updates
FGFOA Annual Conferences
Federal and State Single Audit Update
GASB Pension & Financial Reporting
Yellow Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis
GASB Updates
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues

Alan has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

Background - Alan Ricafort is a member of the Firm's Governmental Practice Group. Alan graduated with his Bachelor's Degree in Accounting from the University of North Florida and is a Certified Public Accountant in the state of Florida, as well as a Certified Fraud Examiner.

Professional Experience - Alan has over 13 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Alan Ricafort, CPA, CFE (Continued)

Engagement Manager

Governmental, educational, and other entities served include the following:

Counties

Bradford*
Hernando*
Nassau*
Seminole*

Municipalities

City of Alachua
City of Apopka**
City of Atlantic Beach
Town of Bronson
City of Casselberry**
City of Cedar Key
City of Daytona Beach**
City of Deltona**
City of Dunedin*
City of Fort Lauderdale
City of Indian Rocks Beach
City of Lake City
City of Orlando*
City of Palm Bay**
City of Sanford**
City of St. Cloud**
City of Tampa**
City of Tarpon Springs**
City of Temple Terrace*
City of Venice**

Educational

Florida Virtual School*
School District of Alachua County*
School District of Brevard County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Seminole County*

Special Districts and Authorities

Barefoot Bay Recreation District
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
Gainesville Regional Airport Authority
Greater Orlando Aviation Authority**
LYNX – Central Florida Regional Transportation Authority*
Marion County EMS Alliance
Toho Water Authority*

Other

Florida Intergovernmental Finance Commission

*Indicates Single Audit included

**Indicates Defined Benefit Plan Audit included

Jimmy Buddenberg

IT Director

Education and Certifications

- B.S., Mathematics/Computer Science, magna cum laude, Muskingum University

Professional Memberships and Affiliations

- Member, Information Systems Audit and Control Association (ISACA)
- Member, Information Systems Security Association (ISSA)
- President, Parent Teacher Association Board
- Vice President, Homeowner's Association Board
- Deacon, Christ Community Church Board

Background – Jimmy Buddenberg has more than 21 years of experience in providing high-quality IT and Cybersecurity services to over 150 customers in industries, including: Healthcare, Manufacturing and Distribution, Retail, Technology, Not-for-profit, Construction, and Government.

Jimmy helps clients position technology to effectively drive their business objectives, optimize their IT operations, and assist in protecting their critical assets, data, and operations from Cybersecurity threats. His pragmatic approach enables clients to maximize investments, while achieving necessary regulatory compliance. Jimmy brings these vital skills and experience to the audit team's IT assessment process.

Previous Professional Experience - Previously, Jimmy was a senior vice president for a \$13B global IT services company.

Ryan T. Collier, MBA, CISA

IT Senior Manager

Education and Certifications

- 2013 COSO Internal Control-Integrated Framework Certified
- Certified Information Systems Auditor (CISA)
- Certified CSF Practitioner
- Certified Hitrust Quality Professional
- M.B.A., Accounting, Rochester Institute of Technology
- B.S.B.A, Accounting, Rochester Institute of Technology

Systems and Frameworks Experience

- ERP/Applications:
 - SAP
 - Oracle Hyperion
 - PeopleSoft
 - JD Edwards EnterpriseOne
 - Jack Henry SilverLake
 - FIS Horizon
- OS/Databases:
 - Unix/Linux
 - AS/400
 - Windows Server
 - SQL
 - Oracle
 - DB2
- Frameworks
 - AICPA and Trust Services Categories
 - HITRUST CSF
 - COBIT
 - COSO
 - PCAOB AS-5

Professional Memberships and Affiliations

- Information Systems Audit and Control Association
- American Institute of Certified Public Accountants

Background - Ryan has more than nine years of customer-facing service specializing in the practice of planning, executing, and managing information technology and business process controls audits including SOC 1 and SOC 2 engagements and Hitrust validated assessments.

Professional Experience - Ryan has performed services for Fortune 150 and 500 corporations, including SOX 404 and non-accelerated filers as well as a diverse mix of small, medium, and large cap private entities.

Michal Gurgacz, CISA, ACCA

IT Risk Assurance Manager

Education and Certifications

- CISA, Certified Information Systems Auditor
- ACCA, Association of Chartered Certified Accountants
- Advanced SOC for Service Organizations Certificate, AICPA
- M.A. in Financial Management – Nowy Sacz School of Business in Poland
- B.A. in Marketing and Management – Nowy Sacz School of Business in Poland

Skills and Knowledge

- COBIT
- ISO 27001
- NIST Cybersecurity Framework
- US GAAP
- Sarbanes-Oxley Act
- Basel III
- Power BI and IDEA
- Visio, VBA, advanced Excel
- SQL, SAP and Oracle
- ADA: Evaluating Websites for Accessibility

Background - Michal Gurgacz is a KPMG-trained auditor with over 13 years of IT, accounting, and finance experience. He performs IT assessments and security reviews on MSL's clients.

Professional Experience - Michal has spent his accounting and IT career providing assurance and consulting services to various clients, including Fortune 500 companies. He currently leads all risk assessment and information system audits at MSL. He has planned, coordinated, and executed audits of information security, information technology and business continuity in the financial, governmental, and healthcare industries, investigating and developing audit solutions for unique and complex situations.

Michal also has experience with forensic engagements, process transformation, data migration, and system implementation.

Michal Gurgacz, CISA, ACCA (Continued)

IT Risk Assurance Manager

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Hernando*
Lake*
Osceola*
Martin*
Seminole*
Volusia*

Municipalities

Altamonte Springs
Apopka*
Casselberry*
Cocoa*
Cocoa Beach*
Dunedin*
Kissimmee*
Leesburg*
Orlando*
Palm Bay
Pembroke Pines
Sanford*
Stuart*
Tarpon Springs*
Temple Terrace
Venice*
Winter Park*

Educational

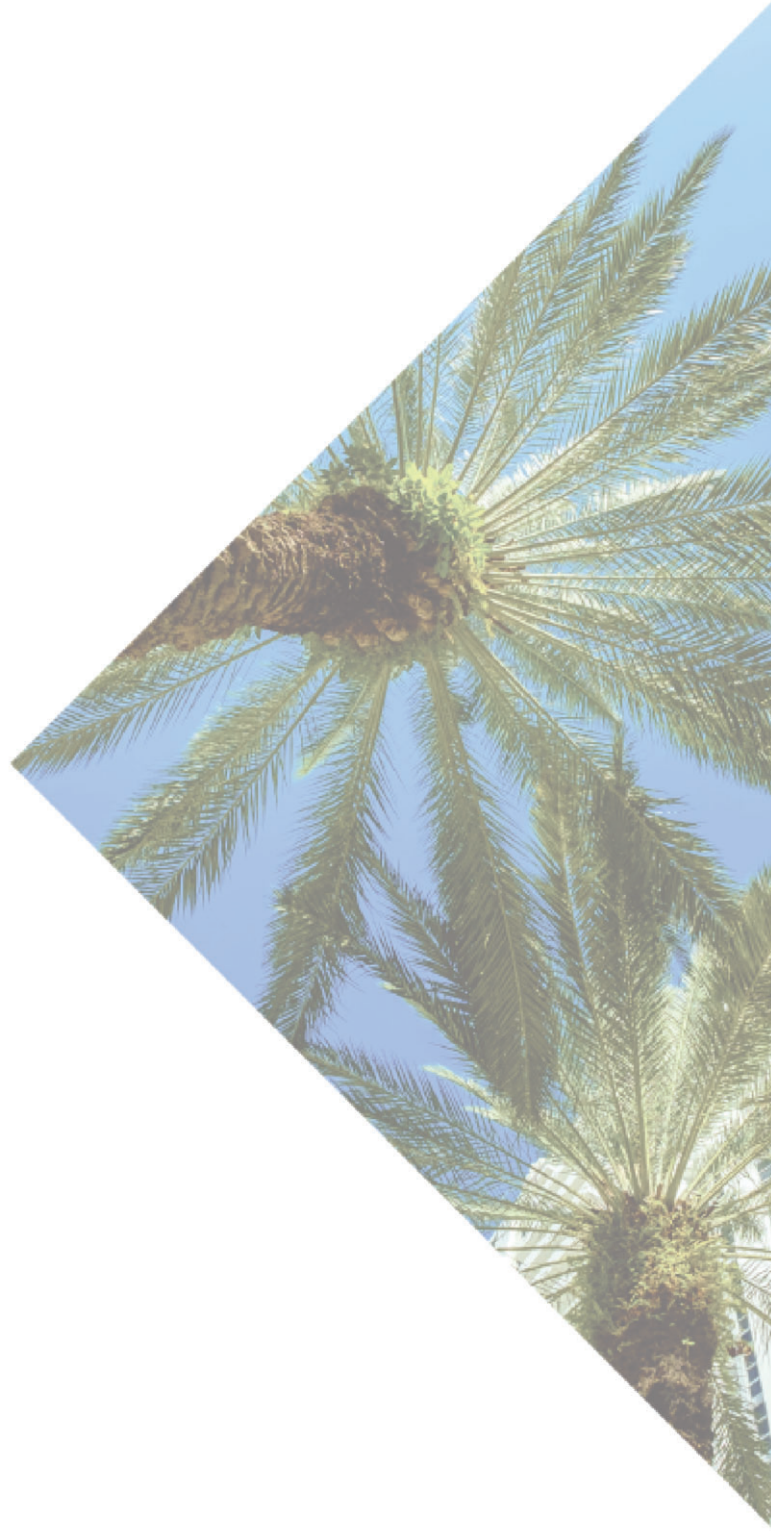
Florida Virtual School*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Seminole County*
School District of Volusia County*

Special Districts, Authorities and Associations

Barefoot Bay Recreation District
Central Florida Expressway Authority
Greater Orlando Aviation Authority (GOAA)*
Naples Airport Authority
Lynx - Central Florida Regional Transportation Authority
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Orlando-Sanford Airport Authority*
North Brevard County Hospital District*
Toho Water Authority*

***Indicates Single Audit included**

Tab 6 - Audit Approach



Tab 6 - Audit Approach

Project Approach

We have reviewed the City's RFP, including the scope of services in Part II, in preparing our proposed audit plan. As part of our preparation, we have reviewed source documents, such as: the City's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We believe that our audit approach is a positive approach, which maximizes the efficiency and effectiveness of the audit. Our audit programs are "tailor-made" for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are actually functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of a favorable audit opinion.

We are dedicated to your timeline and will plan our audit so that the audit reports and management letter will meet the timeline in your RFP. We will accomplish this by properly planning and performing interim procedures that will ensure the most efficient and effective audit plan. Our extensive Florida governmental audit experience allows us to gain efficiencies by performing various procedures during interim work. These procedures include testing of controls, compliance testing, and other areas to ensure that all work is not being performed at year-end.

Specific Audit Approach

Overview

The following section lays out the blueprint for our audit approach. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based on the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the City.

The first element is our general audit approach. In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, the Uniform Guidance, the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

The second element discusses the four phases of the audit process and common procedures performed during the audits of all components of the City. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included in each phase are general procedures we perform to accomplish the goal of each phase.

The third element identifies specific procedures we believe will be utilized during our audit of the City. These procedures were developed from our review of the City's Comprehensive Annual Financial Report (Annual Report). We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based on the specific circumstances for that year.

Following the three elements described above will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. In addition, we will incorporate AU-C Section 600, which relates to the audit approach and related documentation requirements for group audits. Under this section, we are required to evaluate the City, as well as its business activities, to determine what aspects of the City's activities are significant and need to be evaluated separately from a financial accounting and reporting perspective.

To enable us to reach our conclusion on the fairness of the City's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements.

The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination (Inspection)** - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.
- **Confirmation** - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff.
- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations.

- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the following:
 - accuracy of recorded balances and related account classifications;
 - valuations of account balances based on generally accepted accounting principles; and
 - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out their assigned responsibilities. We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.

Analytical Review - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures “make sense,” by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results or comparison to other comparable cities (benchmarking), are analyzed to make certain that the financial information produced through the City’s accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

Element Two – Common Procedures

Our general audit approach can be summarized in the following four main phases:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



Proposed Segmentation of the Engagement

Element Three – Specific Procedures

The following section gives an overview of the major audit segments (Planning, Substantive Testing and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the City, its environment, and the related internal controls anticipated to be in place.

The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed. Procedures are evaluated throughout the audit process based on the auditee's environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

Planning – Internal Controls – Compliance (Interim)

Engagement Administration and Planning

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the City, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent GASB pronouncements, and determine applicability of pending matters.

Evaluation of the City, Its Environment and Internal Controls

- Obtain and document our understanding of the City, its environment, its internal controls, organizational structure, components and operating characteristics.
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, utility billings, journal entries, payroll (including employee & employee pension plan contributions), contracts, etc.

Planning – Internal Controls – Compliance (Interim) (Continued)

Minutes, Contracts, and Resolutions

- Review minutes of meetings of the City Council and prepare an abstract of information relevant to the audit of the financial statements.
- Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.
- Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.
- Develop a compliance work program and incorporate it into the overall audit plan.

Budgets

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

Substantive Testing (Year-end)

Cash, Cash Equivalents, and Investments (including pension), including Restricted Funds

- Ascertain that cash in the balance sheet is on hand, in transit, or on deposit with third parties (trustees) in the name of the City.
- Ascertain that all cash funds of the City are included in the balance sheet.
- Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required.
- Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Ascertain that cash balances are properly presented in accordance with related restrictions and disclosures are adequate.
- Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City's investments.
- Ascertain that investments are the types authorized by law, contract, and the investment policy of the City.
- Ascertain that investment values, incomes, gains or losses are correctly stated and properly allocated to accounts.
- Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures.
- Perform similar procedures for the City's Pension Plan investments.

Substantive Testing (Continued)

Receivables, Revenue and Cash Receipts

- Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City has satisfied the relevant legal requirements to receive all revenues recorded.
- Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.
- Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.
- Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.
- Ascertain that receivables for revenues that are not considered available in governmental funds are correctly reported as deferred inflows of resources.
- Ascertain that resources that have been received but not yet earned are correctly recorded as unearned revenue.
- Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
- Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.

Prepays, Deposits, and Inventories

- Ascertain that prepaid expenses have been correctly recorded as to unamortized balance and expensed to the correct period.
- Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City, and that such assets are physically on hand.
- Ascertain that inventory listings are accurately valued and the totals are properly recorded in accounts.
- Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

Capital Assets and Capital Expenditures

- Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand.
- Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.
- Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts.
- Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable.
- Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.

Substantive Testing (Continued)

Accounts Payable, Cash Disbursements, and Expenses

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
- Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
- Ascertain that expenses and related disbursements and liabilities have been correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Payroll and Related Liabilities

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

Long-Term Debt and Debt Service Expenditures

- Ascertain that debt is authorized and properly recorded.
- Ascertain that all indebtedness of the City is identified, recorded, and disclosed.
- Ascertain that the City has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds.
- Ascertain that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed.
- Ascertain that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate.
- Review arbitrage calculations for reasonableness.

Net Pension and Net OPEB Liabilities

- For each defined benefit plan, ascertain that the methods and assumptions used in determining total pension liability and total OPEB liability are in accordance with GASB 68 and 75, respectively (GAAP).
- Ascertain that the census data used by the actuary reconciles with the plan census data.
- Determine that the actuarial valuation date used by the actuary and the measurement date elected by the City are in accordance with GAAP.
- Ascertain that the net pension liability and net OPEB liability are calculated correctly and properly consider fiduciary net position, deferred outflows of resources, and deferred inflows of resources.

Substantive Testing (Continued)

Risk Management

- Document and evaluate controls over the City's risk management processes.
- Ascertain that cost allocation plans are in place for the proper allocation of insurance costs. Ensure that costs are allocated during the year and recorded correctly as to account, amount, and period, in accordance with the City's plan, as well as applicable policies and procedures.
- Review insurance coverage in place to ensure it is active and applicable for the City's risk.
- Ensure proper disclosures related to the City's risk management activities.

Net Position and Fund Balance

- Ascertain that all classifications of net position and fund balance are recorded and properly authorized in accordance with GASB 54 and 63.
- Ascertain that components of net position and fund balance are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position and fund balance, including changes in net position, are properly computed and are described, classified, and appropriately disclosed.

Revenues

- Perform analytical procedures related to charges for services.
- Design and perform a revenue test to determine that proper rates are charged.
- Compare revenue data for the current period and historically to customer demographics.
- Determine that impact fees are properly restricted and accounted for.
- Perform testing of various tax and inter-governmental revenues.
- Examine supporting documentation for contributions of dedicated lines for developers.

Expenditures and Expenses

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

Substantive Testing (Continued)

Single Audit

- Verify that the City's Schedule of Expenditures of Federal Awards and State Financial Assistance reconciles to the City's underlying accounting records (i.e., general ledger details). Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Identify major federal programs and major state projects using risk-based approach.
- Ascertain that grant-related amounts are properly presented and related SEFA disclosures are adequate.
- Evaluate and test controls over direct and material compliance requirements for major grants.

Wrap-Up and Reporting (year-end)

- Review draft of the Annual Report.
- Complete all financial disclosure checklists.
- Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.
- Provide current-year audit findings and recommendations for improvement related to the financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter, and meet with management to review drafts prior to issuance.
- Schedule and attend final meeting with management to finalize all financial reporting matters.
- Present financial statements to management and the City Council.

Interim vs. Year-end Fieldwork

See notations above for the identification of the audit approach that relates to interim procedures and year-end. The goal of interim fieldwork is to gain/update our understanding of the City's environment and internal control structure to assist us with developing our audit plan. In addition to gaining an understanding, we test key controls of areas deemed to have a significant financial impact to the City. MSL provides a request list and sample selections to the City well in advance of the agreed upon interim time period, which allows the City ample time to gather all supporting documentation.

Remote Audit Capabilities

We want the City to know we pride ourselves on utilizing and incorporating remote auditing technology into our audit services. Utilizing these tools over the years with many of our current clients (including the City) has allowed us to be efficient and provide the most cost-effective audit services. On the following page is a list of tools and capabilities which we can/will incorporate into our audit approach. This will ensure high quality audit services should the COVID-19 pandemic continue to impact your engagement.

MSL's Secured Portal – we will continue to use the portal for the City. This portal will allow for the transfer of data, document requests, and schedules to ensure that we meet the needs of the City.

MSL's Virtual Meeting Tools – we utilize Lifesize and GoToWebinar. This combination of virtual meeting tools provides us with the ability to meet virtually with any number of individuals from 1 to 500. We would use these tools for introductions, fraud interviews, scheduling updates, process walkthroughs, and other audit procedures normally done onsite.

Remote Access – MSL will continue, if allowed, to use the remote access set up for the 2020 fiscal year audit. Remote access enabled us to perform functions such as running account details, general ledger detail, check registers, and other reports. Where our clients have document imaging systems with search functionality, we have been provided with access to those. These allow us to review supporting documentation such as invoices, purchase orders, and other applicable supporting documentation which support various transactions or account balances.

MSL is flexible as it relates to remote versus on-site procedures, as demonstrated during the 2020 fiscal year audit. We have the capability to audit remotely, however, some procedures (i.e., fraud inquiries and walkthroughs) are better performed on-site.

We have confidence that even with little to no access to face-to-face contact, we will be able to complete the audit on time, should the COVID-19 pandemic continue to impact the audit process.

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

Audit standards require us to gain an understanding of the City, its environment, and its internal controls in order for us to properly plan our audit to address audit risk at the financial statement assertion level.

While the requirement to gain an understanding of the client, its environment, and its internal controls is the same on every engagement, the factors affecting this information and the procedures performed to gain this understanding are not the same for all engagements.

The objective in gaining this understanding is to identify types of potential misstatements, consider factors that affect the risk of material misstatement, and design tests of controls, when applicable, as well as substantive procedures. We anticipate evaluation of controls over the following significant areas:

- Cash and investments
- Accounts and grants receivable
- Capital assets
- Payables and accrued liabilities
- Monitoring and risk assessment on an entity-wide level
- Other areas will be evaluated, as deemed necessary
- Debt
- Financial reporting
- Grants
- Pensions and OPEB
- Cash receipts
- Cash disbursements
- Payroll

Procedures performed in our initial assessment will include examination of the applicable documentation (including policies and procedures), contracts, debt agreements, and other documentation necessary to gain an understanding of the significant accounting and reporting controls in place, as well as our expectations of what controls should be in place. Once an understanding has been gained, we will perform walkthroughs of the controls documented and make inquiries of staff.

The scope of testing performed on controls will be determined based on our evaluation of both inherent and control risk, along with our consideration of materiality (qualitative and quantitative) at both the financial statement and account balance level. This evaluation will be completed during the planning phase of the audit. The results of our assessment will determine the extent to which we will test controls, as well as the nature, timing, and extent of substantive audit procedures to be performed.

Analytical and Substantive Procedures

Analytical procedures are utilized in the planning, substantive testing, and wrap-up phases of all audits. The extent to which they are utilized is dependent on our assessment of where the significant audit risks are. In the planning stage, analytical testing is used as one of many methods to determine “what has happened” during the audit period. Generally, we will utilize comparisons to prior-year activities. In addition, to make the information useful in the planning stages, we implement this process on the financial statement level to give us an overall assessment of changes that have occurred. During the substantive testing phase of the engagement, we generally utilize analytical procedures on revenue and expenditure/expense accounts, including, when appropriate, comparisons to prior year, as well as to budget. We utilize analytical procedures, when reasonable, to compare to operational information. For example, comparing water production to related revenues and expenses with direct or inverse relationships. In the wrap-up phase of the audit, analytical testing is used to support the testing performed throughout the audit, as well as to determine that no significant changes occurred outside of our expectations. The full extent to which analytical procedures are utilized is based on the auditor’s professional judgment and the overall risk assessment results.

Substantive procedures include records examination (inspection), confirmation, observation, verification, inquiry, and analytical procedures, all of which have been discussed above. The extent to which any procedure is utilized is determined based on the auditor’s evaluation of the account balance or transaction being evaluated. The best method utilized is dependent on the auditor’s risk assessment of the specific accounting or reporting issue at hand. Which procedures are utilized is carefully evaluated throughout the audit process and often more than one of these procedures is implemented. In all cases, the audit team discusses the approach to be taken and evaluates this decision during the audit process to ensure that the testing performed will provide a reasonable basis for the auditor’s conclusions.

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

Analytical procedures are utilized in the planning, substantive testing, and wrap-up phases of all audits. The extent to which they are utilized is dependent on our assessment of where the significant audit risks are. In the planning stage, analytical testing is used as one of many methods to determine “what has happened” during the audit period. Generally, we will utilize comparisons to prior-year activities. In addition, to make the information useful in the planning stages, we implement this process on the financial statement level to give us an overall assessment of changes that have occurred. During the substantive testing phase of the engagement, we generally utilize analytical procedures on revenue and expenditure/expense accounts, including, when appropriate, comparisons to prior year, as well as to budget. We utilize analytical procedures, when reasonable, to compare to operational information. For example, comparing water production to related revenues and expenses with direct or inverse relationships. In the wrap-up phase of the audit, analytical testing is used to support the testing performed throughout the audit, as well as to determine that no significant changes occurred outside of

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

We will follow the guidance of AU-C Section 530, *Audit Sampling*, in using a non-statistical approach. MSL uses this guidance, along with our professional judgment, to develop a logical process that includes assessing inherent risk, control risk, and combined audit risk, to determine where sampling is deemed appropriate and effective, as well as in the determination of sample sizes.

Sample sizes will vary, depending on the nature of the testing (compliance versus substantive) and the size of the population being sampled. Our utilization of sampling generally centers on compliance and controls testing, rather than substantive testing of account balances. Sample sizes for compliance and controls testing are based on professional guidance.

Audit sampling is the application of an audit procedure to less than 100% of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. Our auditors use extensive sampling procedures to obtain satisfactory audit evidence.

Sampling procedures routinely include statistical and non-statistical sampling based on the following:

- the overall objective of the test
- the sample size
- the anticipated outcome of the sample results
- the nature of the sample population
- the nature of the item(s) being examined
- the significance of the results

Ordinarily, the significant portions of the sampling expected to be performed are identified at the onset of the engagement and are coordinated with the remaining auditing procedures to produce timely and efficient results.

We currently expect to perform the following types of sampling:

Attribute Sampling - To test the rate of deviation from a prescribed internal control procedure to determine whether planned reliance on that control is appropriate. In addition to tests of compliance with prescribed control procedures, attribute sampling will be used for certain substantive procedures to test for possible unrecorded transactions and for testing existing account balances.

Variable Sampling - To reach a conclusion about the adequacy or reasonableness of an account balance.

Examples of areas where we will apply sampling strategies include the following:

- The selection of cash receipts postings to test for determination of compliance with related statutory requirements and utility rate schedules
- The selection of cash disbursements and payroll transactions for compliance testing
- Journal entries
- The selection of debt payment transactions to test for timeliness, and completeness of, payments to paying agents for debt costs and fiscal agent fees
- The selection of other transactions to determine compliance with laws and regulations

AI and Electronic Work Products

In this age of uncertainty and in many cases, out of necessity, CPA firms have been challenged to find solutions to work remotely and to provide appropriate audit procedures using advanced IT products. At MSL, we have been fortunate to align ourselves with companies like CaseWare IDEA, Commerce Clearing House (CCH), and Thomson Reuters. These international corporations are known for their cutting-edge audit software featuring Artificial Intelligence (AI) capabilities and cloud storage and access. We have worked with and watched the evolution of SMART products from these companies which enhance the decision-making process on audits.

MSL has a tradition of using the latest technological advancements to improve our audit process and client service. We are proud to let you know we are continuing this tradition with the implementation of two technologies to enhance our audit of the City. The first is Suralink, a document and engagement management tool. This tool takes our current client portal to the next level and allows for real time engagement management and status update. This tool is not only available to your audit team but also to City staff. This ensures that at any point and time all parties will be aware of what requests are outstanding and which ones have been fulfilled.

The second, and one that we are excited to add to our audit toolbox, is Mindbridge, our Artificial Intelligence (AI) audit tool. This AI tool allows us to audit 100% of your general ledger transactions. The advantage of this software is that it allows us to perform a targeted risk assessment of all general ledger transactions. This tool is enhanced by MSL's governmental audit experience which allows us to categorize various transactions into three risk levels: high, medium and low. This tool, combined with our government experience, allows us to identify and evaluate various high-risk transactions resulting in a more focused and targeted approach to our audit procedures.

Utilizing these new tools ensures that MSL will continue to be a leader in performing financial statement audits of our government clients. We look forward to implementing these tools on the City's audit engagement.

We also have remote auditing capabilities. When COVID-19 hit the United States and the country went on shut-down, we were ready. We were able to pivot very quickly and our service to our clients did not miss a beat. Our personnel were already trained to work remotely, and we had the infrastructure in place to execute fully remote operations utilizing multiple remote meeting tools such as Zoom, Webex, Lifesize, and others. Our commitment to these technology tools gives you the confidence to know that our audit team has the latest in software and equipment to carry out their assignments.

In summary, continuing your relationship with MSL ensures that your audit is performed at the highest level with the most advanced audit technologies available utilized by a government qualified audit team.

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

Audit standards require us to gain an understanding of the City, its environment, and its internal controls in order for us to properly plan our audit to address audit risk at the financial statement assertion level.

While the requirement to gain an understanding of the client, its environment, and its internal controls is the same on every engagement, the factors affecting this information and the procedures performed to gain this understanding are not the same for all engagements.

The objective in gaining this understanding is to identify types of potential misstatements, consider factors that affect the risk of material misstatement, and design tests of controls, when applicable, as well as substantive procedures. We anticipate evaluation of controls over the following significant areas:

- Cash and investments
- Accounts and grants receivable
- Capital assets
- Payables and accrued liabilities
- Monitoring and risk assessment on an entity-wide level
- Other areas will be evaluated, as deemed necessary
- Debt
- Financial reporting
- Grants
- Pensions and OPEB
- Cash receipts
- Cash disbursements
- Payroll

Procedures performed in our initial assessment will include examination of the applicable documentation (including policies and procedures), contracts, debt agreements, and other documentation necessary to gain an understanding of the significant accounting and reporting controls in place, as well as our expectations of what controls should be in place. Once an understanding has been gained, we will perform walkthroughs of the controls documented and make inquiries of staff.

The scope of testing performed on controls will be determined based on our evaluation of both inherent and control risk, along with our consideration of materiality (qualitative and quantitative) at both the financial statement and account balance level. This evaluation will be completed during the planning phase of the audit. The results of our assessment will determine the extent to which we will test controls, as well as the nature, timing, and extent of substantive audit procedures to be performed.

Lastly, MSL uses our experience auditing similar governmental entities to determine if the controls in place are appropriate for the size and complexity of the entity being audited.

Pension Trusts' Systems of Internal Control

As the current auditor of the Pension Plans, we already have a clear understanding of the internal control structure of the plans as it relates to what controls are identified at the City, the plan administrator, and the custodian of funds. Pension plan active employees are included in the City's payroll testing and include census data testing, contribution testing and recalculation of pensionable wages. Key controls with the plan administrator include the use of a performance monitor that evaluates and checks the investment managers. Lastly, the custodian of funds testing includes the review of the third-party administrators (TPA) System and Organization Controls Reports (SOC-1). This allows us to determine with reasonable assurance if controls at the TPA are suitably designed and if they operated effectively. In addition to review of SOC-1 report, MSL does additional procedures to verify the information provided by the custodian (i.e. fair value testing)

Reporting Findings or Recommendations

We fully understand that the key to any successful audit is communication with the client. It is our desire for this engagement to be a partnership. Thus, we would be available to meet with you in person or via telephone to discuss financial and/or strategic issues at your convenience. We are always available to discuss issues that come up during the year before small problems become larger accounting or financial reporting issues. **This service will always be part of our audit procedures and is included in our fee.**

Our priority in drafting management letter comments is to get our facts straight. We will meet with management and discuss findings before they are finalized. Any comments made will be thoughtful and accurate. We do not make frivolous comments that waste the time of management and those in charge of governance. We adhere to the requirements set forth in the applicable audit standards.

We will maintain close communication with management to keep them apprised of the progress of the audit and any developments that require immediate attention. We appreciate the importance of this process and find that this executive involvement and communication resolves the majority of questions and issues effectively and timely. At the conclusion of our audit, we will report to management at an exit conference and present our audit results to the Board.

Our presentations will communicate to you items regarding the audit that are required by our professional standards, management comments related to significant accounting, operational, or internal control issues identified during the audit engagement (if any) and the current issues impacting the industry.

Use of Electronic Data Processing Software

To the extent possible, it is our policy to incorporate the use of Computer-aided Audit Tools (CAATs) in all phases of our audit. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. We have committed significant Firm resources to provide your audit team with the tools and training to use these techniques. Our Firm uses IDEA data-mining software. This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform CAATs, such as the following:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false employees by comparing the human resources database with the payroll system database

As part of our audit, we routinely perform analyses of our clients' computer-based financial management systems. To the extent possible, it is our policy to design our audit procedures to maximize the application of computer-assisted audit procedures for compliance and substantive testing of your system. We also utilize the capabilities of our own in-house computer systems to assist us in achieving efficiency in examining your financial accounting and reporting systems.

Our auditors utilize several EDP software systems in conjunction with performing audits. All software systems utilized are used exclusively on our own computer hardware brought on site during the audit. We do not, and will not, install or use any of our proprietary software systems on client hardware systems in violation of our software licensing agreements.

We also have the inherent capability to download certain financial data into our own data processing systems. This procedure is typically limited to specific applications where it is feasible to do so. Quite often, our clients' systems do not provide the ability to download all historical data that we find essential to perform our analytical procedures and account comparisons. When that occurs, alternative procedures are employed to build the appropriate database to perform these necessary tasks.

As a routine part of your audit, we will request electronic copies of your financial system's database files to allow us access to information in your financial accounting systems. Our Firm uses financial data extraction and analysis software to assist us in performing your audit.

As a primary audit tool, we utilize this software to read, display, analyze, manipulate, sample, or extract data files from almost any source within your financial management systems - mainframe to PC, including reports printed to a file.

Evaluating IT Environment

As part of our audit procedures, we are required to gain an understanding of IT environment that supports the financial reporting process. Our assessment includes the following:

- Identifying key information systems and EUC (End-User Computing) applications, such as user-developed spreadsheets, that are relevant to financial reporting
- Evaluating procedures by which transactions are initiated, authorized, recorded, processed, and reported in such systems

While not specifically required to be evaluated, during our audit planning phase, we have our IT Risk Assurance team incorporate a tailored approach to your overall IT environment which includes a review of the following IT Environment areas:

- **General IT Controls**
These controls impact the achievement of the financial statement assertions by supporting an environment that provides for the integrity, security, and availability of financial data. Our audit approach includes a review of General IT controls, such as the following:
 - IT Governance - including risk management, strategic planning, and vendor management
 - IT Operations - including data backup and recovery, interfaces between systems, and incident management
 - Physical Security and Access to Programs and Data - including appropriate segregation of duties
 - Change Management and Software Acquisition and Development
- **Application Controls**
These controls relate to programmed procedures within an information system that are designed to help ensure the completeness and accuracy of information processing, such as completeness and validity checks, authentication, authorization, or input controls.

- **Cyber Hygiene Practices**

Cybersecurity continues to be one of the key risks for the majority of our clients. We understand those risks and as part of our procedures, we benchmark the practices and controls employed by our clients against the key cybersecurity frameworks, such as CIS Controls or the five-step NIST Cybersecurity Framework. We also provide a high-level vulnerability assessment at no cost to our clients.

Intelligent Data Analytics and Visualization

It is our policy to incorporate the use of Machine Learning-enabled Computer-Assisted Audit Techniques (CAATs) in our audit approach where it is practical and efficient to do so. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. Our goal is to ensure your audit team has the tools and training to use these techniques and is why we have committed significant Firm resources in this area.

Whenever possible, we will request electronic copies of your financial data and use data extraction and analysis software to assist us in performing your audit.

IDEA

This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform analyses, such as follows:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false employees by comparing the human resources database with the payroll system database

Microsoft Power BI

Power BI is a collection of Business Intelligence tools that help with turning raw data into coherent, visually rich and interactive insights. Our IT Risk Assurance Team uses this powerful tool to develop custom-built dashboards that assist our audit team with analyzing system user metrics, such as the following:

- Insufficient or incompatible segregation of duties
- Stale user accounts - i.e., accounts with no recent activity
- User accounts that do not follow policies and procedures employed by the organization

Additional IT Services

Being a part of Moore Global gives us a virtually unlimited access to highly specialized individuals and teams. We are able to offer a comprehensive review of IT environment, outside of the scope of a typical financial audit. We can assist our clients with minimizing risk exposures by managing and performing assessments focused on the client's internal controls and compliance requirements, such as the following:

- Identifying potential internal and external network vulnerabilities and weaknesses
- Conducting penetration testing, including social engineering testing
- Providing security awareness trainings to employees
- Evaluating compliance with PCI, HIPAA, SOX, etc.
- Performing FLSHMV (Department of Highway Safety and Motor Vehicles) data security audits
- Protecting sensitive materials, data, and information

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

A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. Our audit approach in this area involves the following:

- Review of enabling legislation
- Review of prior financial statements
- Inquiry of management and staff
- Review of federal and state laws
- Review of grant agreements
- Review of contracts and other agreements

Once significant laws and regulations that affect the City have been identified, we will develop compliance testing to ensure that we address these issues.

Areas currently identified as significant compliance areas are as follows:

- Debt covenants
- City's investment policy
- Pension plan requirements
- Other significant agreements
- Federal and state grants
- Federal tax and wage reporting

Special Assistance Requested of Your Staff

Changing auditors is a major undertaking and can result in significant additional time of City staff. As your current auditors, you do not need to worry about transition. However, based on our audit approach, we believe we are always giving you a fresh look. Whether it's from rotating staff or implementing new audit procedures, you can be assured each year gets a fresh look.

MSL will continue to provide a detailed listing of the assistance we require in advance of on-site procedures at both interim and year-end. We generally do not expect that your management team would have to create specific schedules for the sole purposes of our audit. We will use existing account reconciliations and analysis that you generate as part of your normal monthly and year-end closing processes. Moreover, we will use electronic file downloads from your system and electronic workpapers wherever possible. This process will reduce the amount of time you spend producing information for our audit procedures.

We do not require information in a rigid or "firm standard" format. The information that you normally produce is generally sufficient for our purposes. As part of our evaluation of the collection models used on receivables, we will request data regarding cash collection and write-off histories that may not be part of the traditional close process.

Lastly, every MSL audit is unique in terms of management abilities and expectations. For some engagements, we receive a number of audit-specific workpapers; and in other engagements, we generally rely on already prepared documentation.

While we pride ourselves in performing rigorous audits, we will not do so at the expense of efficiency.

Approach to GASB Implementation

At MSL, we pride ourselves at being highly involved in our profession. As you noticed in reading through engagement team member's résumés, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clients. We encourage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free, annual governmental training session held in the spring/summer where all of our clients can attend and discuss accounting issues that we all face.

Below is a listing of new GASB pronouncements that we anticipate to have the most significant impact on the financial accounting and reporting of the City:

- GASB Statement No. 87 – *Leases* (originally effective for FY21 but postponed to FY22)

As GASB continues to publish authoritative GAAP, MSL stands ready to provide leadership and guidance in interpreting and implementing new standards as they are issued and become effective.

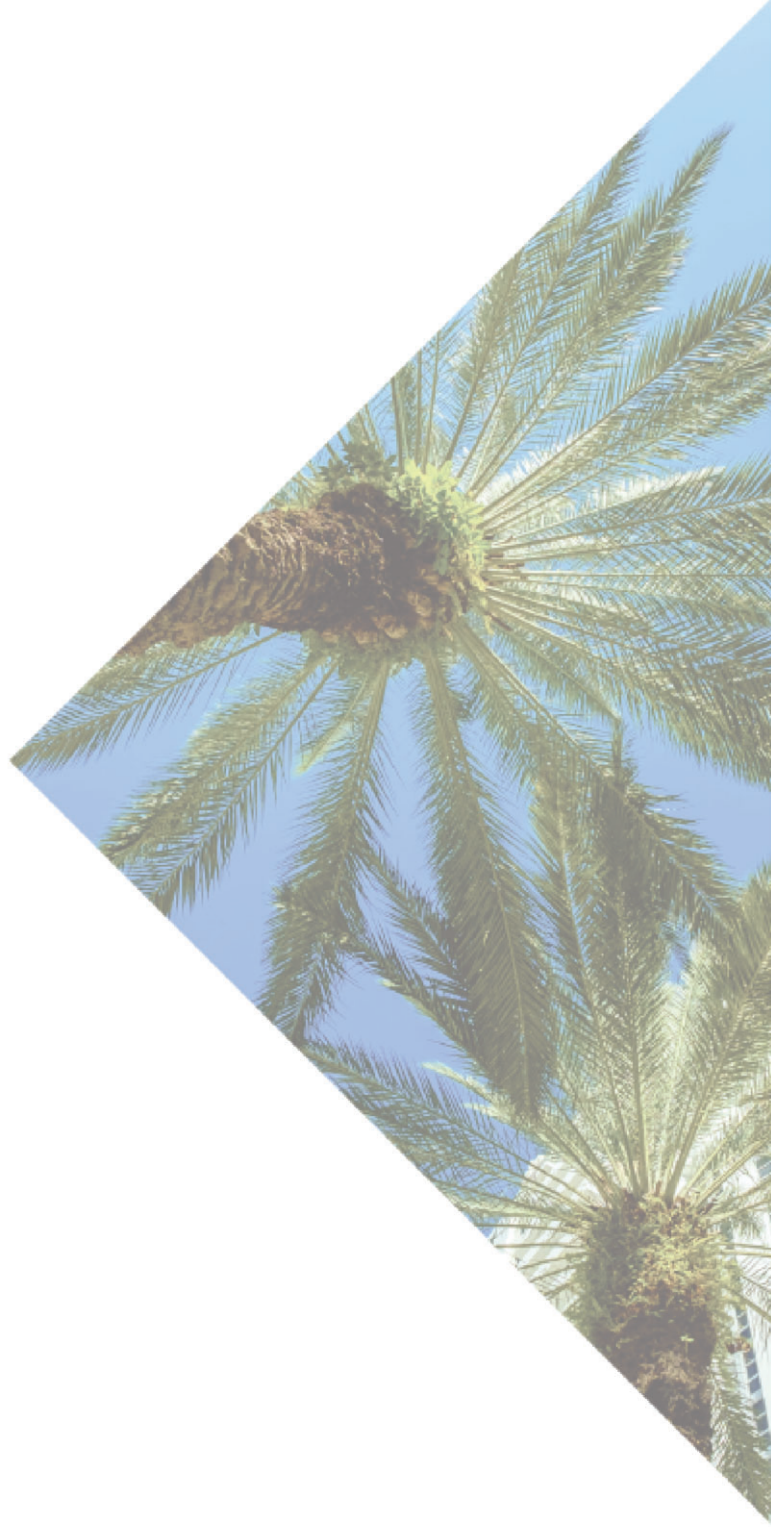
Ability to Meet the Audit Timeline

We are committed to meeting the audit timeline detailed in the RFP. We have sufficient staff experienced in governmental auditing to meet the City's timelines. Our Firm's policy is to review current workloads and staffing prior to responding to any RFPs. The bottom line is that we would not have responded to your RFP if we did not have the staffing and resources to fully comply with the City's needs.

Your engagement shareholders, managers and staff will be available to meet with the City staff on any material matters that could affect the financial position or results of operations.

As your current auditors, MSL has met the City's annual timetable every year; we don't foresee any difficulties continuing with that tradition.

Tab 7 - Executed Copies of Appendices




Tab 7 - Executed Copies of Appendices

Appendix A: Warranties

APPENDIX A

WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof in amounts in compliance with the requirements of this RFP.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement with City without the prior written permission of the City.
- D. Proposer warrants that all information provided by it in connection with this RFP is true and accurate.

Signature of Official: 

Name (typed): William Blend

Title: Shareholder

Firm: MSL, P.A.

Date: April 9, 2021

Appendix B: Public Entity Crimes Statement

APPENDIX B

SWORN STATEMENT ON PUBLIC ENTITY CRIMES SECTION 287.133, FLORIDA STATUTES

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

1. This sworn statement is submitted to the City of Venice, Florida

By William Blend, Shareholder
[print individual's name and title]

For MSL, P.A.
[print name of entity submitting sworn statement]

whose business address is

201 E. Kennedy Blvd., Suite 650
Tampa, FL 33602

and (if applicable) its Federal Employer Identification Number (FEIN) is 59-3070669

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

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or

- b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(l)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]
- X Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list, [attach a copy of the final order]

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signed, sealed and delivered
in the presence of:

Brian G...
Karla M...

AUDITOR

By: William Blend

William Blend
(Printed Name)

Shareholder
(Title)

Witness my hand and official notary seal/stamp at Headquarter Office the
day and year written above.

STATE OF FLORIDA

COUNTY OF Orange)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments,
personally appeared William Blend as
Shareholder of MSL, P.A., an organization
authorized to do business in the State of Florida, and acknowledged executing the foregoing
Affidavit as the proper official of for the use and purposes mentioned in the Affidavit and affixed
the official seal of the corporation, and that the instrument is the act and deed of that corporation.
He / She is personally known to me or has produced _____ as
identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and
County aforesaid on this 9 day of April, 2021.



Lina M. Mejia
Comm. #HH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

Lina Mejia
NOTARY PUBLIC

My Commission Expires: January 9, 2025

Appendix C: Non-Collusion Affidavit

APPENDIX C

NON-COLLUSION AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is Shareholder of MSL, P.A.,
the proposer that has submitted the attached proposal;
2. He / She is fully informed respecting the preparation and contents of the attached proposal
and of all pertinent circumstances respecting such proposal;
3. Such proposal is genuine and is not a collusive or sham proposal;
4. Neither said proposer nor any of its officers, partners, owners, agents, representatives,
employees, or parties in interest, including this affiant, has in any way colluded, connived,
or agreed, directly or indirectly, with any other proposer, firm or person to submit a collusive
or sham proposal in connection with the agreement for which the attached proposal has been
submitted or to refrain from qualifying in connection with such agreement, or has in any
manner, directly or indirectly, sought by agreement of collusion or communication of
conference with any other proposer, firm, or person to fix the price or prices, or of any other
proposer, or to fix any overhead, profit or cost element of the RFP or the response of any
other proposer, or to secure through any collusion, connivance, or unlawful agreement any
advantage against Venice, Florida, or any person interested in the qualified agreement; and
5. The response to the attached RFP is fair and proper and is not tainted by any collusion,
conspiracy, connivance, or unlawful agreement on the part of the proposer or any of its agents,
representatives, owners, employees, or parties in interest, including this affiant.


Signature (Blue ink only)

William Blend

Print Name

Shareholder

Title

April 9, 2021

Date

Witness my hand and official notary seal/stamp at Headquarter office the day and year written above.

STATE OF FLORIDA)
)SS:
COUNTY OF Orange)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared William Blend as Shareholder of MSL, P.A., an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of MSL, P.A. for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He / She is personally known to me or has produced _____ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 9 day of April, 2021



Lina M. Mejia
Comm. #RH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

Lina Mejia
NOTARY PUBLIC

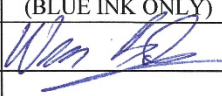
My Commission Expires: January 9, 2025

Appendix D: Acknowledgement of Addenda

APPENDIX D

ACKNOWLEDGMENT OF ADDENDA

The proposer hereby acknowledges the receipt of the following addenda issued by the City and incorporated into and made part of this RFP. In the event the proposer fails to include any such addenda in the table below, submission of this form shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her.

ADDENDUM NUMBER	DATE RECEIVED	PRINT NAME	TITLE	SIGNATURE (BLUE INK ONLY)
1	March 25, 2021	William Blend	Shareholder	

**CITY OF VENICE PROCUREMENT-
FINANCE DEPARTMENT**

**401 W. VENICE AVE. - ROOM # 204
VENICE, FL. 34285
(941) 486-2626
FAX (941) 486-2790**

ADDENDUM NO. 1

Date: March 25, 2021

To: All Prospective Proposers

Re: RFP# 3124-21 Professional Audit Services

This addendum sets forth changes and/or information as referenced and is hereby made part of and should be attached to the subject Contract Documents. Receipt of this Addendum shall be acknowledged below and in the submitted proposal. It shall be the responsibility of each proposer, prior to submitting a proposal, to contact the City of Venice- Procurement- Finance Department to determine if addenda were issued and to make such addenda a part of their proposal.

QUESTIONS

The following responses to questions submitted in reference to RFP 3124-21 shall become part of the requirements of the RFP, and all costs associated with the information provided shall be included in the proposal submitted by the proposer.

1. What were the audit fees paid for the services contemplated in the RFP each year for the prior three years for the City, Fire Pension and Police Pension?

Auditing Fees	Budget for			
	FY2021 Audit	FY2020	FY2019	FY2018
City Financials	\$ 62,000	\$ 62,000	\$ 60,500	\$ 59,500
Fire Pension	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Police Pension	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000

Were there any additional services above and beyond this amount paid? [No](#)

2. Does your staff prepare the Comprehensive Annual Financial Report or do the auditors?
[Finance Department Staff](#)
3. Please confirm who prepares the financial statements including the footnotes and RSI for the Fire Pension and Police Pension.
[The audit firm.](#)

4. Since the number of major federal and state programs that have to be audited each year are unknown can we provide a cost for each major program?
No. We prefer a single annual fixed fee for the City portion of the audit (CAFR) inclusive of the federal and state single audits, and we require, in addition, separate annual fixed fees for the firefighters' and the police officers' pension plans. The total of these three separate fixed fees is the AMP (all-inclusive maximum price). Please present this information separately for the first three contract years (a small table was included in the RFP as a suggested format). In the RFP, we also ask you to provide hours and rates by staffing level for the initial year.
5. Have there been any significant changes in internal controls since the prior audit?
No
6. Has there been any significant turnover in management or key Finance staff since the prior audit?
No
7. Has any new debt issued during fiscal year 2021?
Only one. In December 2020 the City issued \$17,750,000 Taxable Utility System Refunding Revenue Bonds, Series 2020, an advance refunding (no new money) of the remaining outstanding principal of the City's \$20,770,000 Utility System Revenue Bonds, Series 2012.
8. What are the grants (CFDA/CSFA#) and anticipated current year expenditures?
For 2020, see 9/30/20 CAFR pages 180-181. Historically, the grants have been similar, and we expect to require a federal and state single audit every year. Currently budgeted for FY2021, including roll-over from FY2020:
 - Utilities: EPA/FDEP SRF Loans 66.468 - \$10,898,365 (although not all will be expended in FY2021)
 - Airport: FAA/FDOT Airport Improvement Program - \$2,242,874 Federal 20.106 and \$1,536,264 State 55.004 (although not all will be expended in FY2021)
 - Stormwater: FDEP Water Resource/Restoration 37.003 & 37.009 - \$134,324
 - Road Fund: HUD CDBG - \$325,000 (Cockrill St. Sidewalks)
 - One Cent Fund: DHS/FDEM Hazard Mitigation - \$728,838 (City Hall Complex Generator)
 Our FY2021 budget also includes \$115,579 in WCIND grants that are considered local. In addition, we recently received \$1.3M in COVID relief through Sarasota County that we have been advised is not subject to single audits. We may receive approximately \$10.0M through the American Rescue Plan. There may be other small grants and or we may receive other COVID funds during FY2021.
9. Please provide us with a copy of your current audit contract.
The FY2020 engagement was a "piggyback" of MSL's contract with the City of Winter Park (attached).
10. Who is the actuary for the entity's separate defined benefit plans?
Foster & Foster
11. Do you manage your own IT environment, or do you rely on an IT organization or other local government entity for IT support?
Our Information Technology Department manages the IT for the entire City
12. Are all of the applications supported centrally or are applications supported through a decentralized process?
Centralized. The City utilizes Central Square for Financial Reporting.
13. Please complete the table below with respect to applications used. Please feel free to add additional systems:

System #	System Function	Name of System	Managed-in House or Outsourced	Purchased Application or Developed in-house	Are customizations allowed to be made to the application? If yes then by whom? Vendor or government?	Operating System	Database
1	General Ledger	Central Square Technologies	Managed-in House	Purchased Application	Yes by Central Square	OS/400 & Windows Server 2016	DB2 & SQL 2014
2	Accounts Payable						
3	Accounts Receivable						
4	Revenue Collection						
5	Payroll						
6	Capital Assets						
7							
8							
9							
10							

14. We are evaluating the RFP that came out today and look forward to proposing. Can you tell me what the fee breakdown is for 9.30.21?

City
Fire Pension
Police Pension

[See response #1 above.](#)

15. Could you please provide the fee for auditing services for 2020 as well as the 2021 budget?

[See response #1 above.](#)

Peter A. Boers
Procurement Department

Acknowledgment is requested even if you have elected not to respond to this bid. A designated management representative of your firm can sign the receipt for this addendum. Please acknowledge receipt of this addendum immediately by fax to (941) 486-2790 or mail to the above noted address, if a fax is not possible.

Receipt Acknowledged:


Signature

MSL, P.A.

Company

March 25, 2021

Date

Appendix E: Independence Affidavit

APPENDIX E

INDEPENDENCE AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He/ She is Shareholder of MSL, P.A.,
the proposer that has submitted the attached proposal;

2. (a) Below is a list and description of any relationships, professional, financial or otherwise that proposer may have with the City, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years.

(b) Additionally, the proposer agrees and understands that proposer shall give the City written notice of any other relationships professional, financial or otherwise that proposer enters into with the City, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of this agreement.

(If paragraph 2(a) above does not apply, please indicate by stating, "not applicable" in the space below.)

not applicable

I ~~have~~have not (circle one) attached an additional page to this form explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in the RFP.


Signature (Blue ink only)

William Blend

Print Name

Shareholder

Title

April 9, 2021

Date

Witness my hand and official notary seal/stamp at Headquarter Office the day
and year written above

STATE OF FLORIDA)
)SS:
COUNTY OF Orange)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments,
personally appeared
William Blend as Shareholder of MSL, P.A.
 , an organization authorized to do business in the State of Florida,
and acknowledged executing the foregoing Affidavit as the proper official of MSL, P.A.
 for the use and purposes mentioned in the Affidavit and affixed the
official seal of the corporation, and that the instrument is the act and deed of that corporation.
He / She is personally known to me or has produced
 as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and
County aforesaid on this 9 day of April , 2021



Lina M. Mejia
Comm. #HH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

Lina Mejia
NOTARY PUBLIC

My Commission Expires: January 9, 2025

Appendix F: Local Preference Determination

APPENDIX F

"LOCAL PREFERENCE" DETERMINATION

The following questions will help you determine local preference for your company. Please answer questions 1 through 4 **FIRST**. If you answer **NO** to any questions 1 through 4, local preference does **NOT** apply. **ONLY** if you answer **YES** to questions 1 through 4, may you proceed to question 5. If you answer **YES** to any questions 5 and 6, local preference applies. If you are unsure of how to answer any questions, please contact the City of Venice's Purchasing Department at 941-486-2626.

Questions 1 – 4

1. Has your company paid a local business tax either to Sarasota, DeSoto or Charlotte County (Manatee County does not currently have a local business tax) authorizing your company to provide goods or services described in this solicitation?

YES ☐ If "yes", proceed to question 2.

NO ☒ If "no", **STOP, local preference does not apply.**

* If the name on the local business tax receipt is not the same as the name on the bid/solicitation submittal, local preference does not apply.

2. Does your company maintain a permanent physical business address located within the limits of Sarasota, Manatee, DeSoto or Charlotte County from which your company operates or performs business?

YES ☐ If "yes", proceed to question 3.

NO ☐ If "no", **STOP, local preference does not apply.**

3. Does your company's local business office (identified in question 2) have a least one full time employee?

YES ☐ If "yes", proceed to question 4.

NO ☐ If "no", **STOP, local preference does not apply.**

4. Do at least fifty percent (50%) of your company's employees who are based in the local business location (identified in question 2) reside within Sarasota, Manatee, DeSoto or Charlotte County?

YES ☐ If "yes", proceed to question 5.

NO ☐ If "no", **STOP, local preference does not apply.**

Questions 5 – 6

5. Is your company's local business office (identified in question 2) the primary location (headquarters) of your company?

YES ☐ If "yes", **STOP, local preference applies.**

NO ☐ If "no", proceed to question 6.

6. If the local business office (identified in question 2) is not the primary location of your company, are at least ten percent (10%) of your company's entire full-time employees based at the local office location AND does at least one corporate officer, managing partner or principal owner of your company reside in Sarasota, Manatee, DeSoto or Charlotte County?

YES ☐ If "yes", STOP, local preference applies.

NO ☐ If "no", local preference does not apply.

Appendix G: Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

APPENDIX G

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

CERTIFICATION OF OFFERER/BIDDER REGARDING DEBARMENT

1. By responding to this solicitation, the Firm certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any Federal department or agency from participation in this transaction.
2. The undersigned also certifies that the Firm and its principals:
 - (a) Have not, within a three-year period preceding this certification, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
 - (b) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph 2. (a) of this Certification; and have not within a three-year period preceding this certification had one or more public transactions (Federal, State or Local) terminated for cause or default.
3. Where the undersigned is unable to certify to any of the statements in this certification, an explanation shall be attached to this certification.

CERTIFICATION OF LOWER TIER CONTRACTS REGARDING DEBARMENT

1. The successful Firm, by administering each lower tier subcontract that exceeds \$25,000 as a "covered transaction", must verify each lower tier participant of a "covered transaction" under the project is not presently debarred or otherwise disqualified from participation in federally-assisted projects. The successful Firm will accomplish this by:
 - (a) Checking the System for Award Management at website: <http://www.sam.gov>;
 - (b) Collecting a certification statement similar to the Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion, above; and
 - (c) Inserting a clause or condition in the covered transaction with the lower tier contract.

If the FAA later determines that a lower tier participant failed to disclose to a higher tier participant that it was excluded or disqualified at the time it entered the covered transaction, the FAA may pursue any available remedies, including suspension and debarment of the non-compliant participant.

Dated this 9 day of April, ~~2020~~ 2021

By:



Authorized Signature

William Blend, Shareholder

Printed Name, Title

MSL, P.A.

Firm Name

Address: 201 E. Kennedy Blvd., Suite 650, Tampa, FL 33602

Appendix H: Conflict/Non-Conflict of Interest and Litigation Statement

APPENDIX H

CONFLICT/NON-CONFLICT OF INTEREST AND LITIGATION STATEMENT

CHECK ONE

- ☒ To the best of our knowledge, the undersigned Offeror has no potential conflicts of interest due to any other clients, contracts, or property interest for this project.

OR

- ☐ The undersigned Offeror, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts, or property interest for this project.

LITIGATION STATEMENT

IN FLORIDA ONLY, JUDGMENTS AGAINST THE FIRM, AND SUITS AGAINST CITY OF VENICE. INCLUDE ACTIONS AGAINST THE FIRM BY OR AGAINST ANY LOCAL, STATE, OR FEDERAL REGULATORY AGENCY.

CHECK ONE

- ☒ The undersigned Offeror has had no litigation adjudicated against the Offeror on any projects in the last five (5) years and has filed no litigation against City of Venice in the last five (5) years.

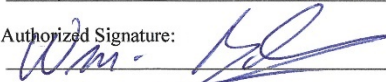
OR

- ☐ The undersigned Offeror, BY ATTACHMENT TO THIS FORM, submits a summary and disposition of individual cases of litigation in Florida adjudicated against the Offeror during the past five (5) years; all legal actions against City of Venice during the past five (5) years; and actions by or against any Federal, State and local agency during the past five (5) years.

Company Name:

MSL, P.A.

Authorized Signature:



Name (print or type):

William Blend

Title:

Shareholder

Failure to check the appropriate blocks above may result in disqualification of your proposal. Failure to provide documentation of a possible conflict of interest, or a summary of past litigation, may result in disqualification of your Proposal. Should additional information regarding the above items come to the attention of City of Venice after award, the awarded contract shall be subject to immediate termination.

Appendix I: Certification Regarding Lobbying

APPENDIX I

CERTIFICATION REGARDING LOBBYING

The bidder or offeror certifies by signing and submitting this bid or proposal, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Bidder or Offeror, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form- LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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

MSL, P.A.

Firm Name

William Blend, Shareholder

Name and Title of Authorized Individual


Authorized Signature

April 9, 2021

Date