



City of Edgewater, Florida  
**Purchasing Division**  
Pat Drosten, Purchasing Specialist  
104 North Riverside Drive, Edgewater, FL 32132

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## [JAMES MOORE & CO.] RESPONSE DOCUMENT REPORT

RFP No. RFP 24-FN-05

Auditing Services

RESPONSE DEADLINE: May 16, 2024 at 2:00 pm

Report Generated: Thursday, May 16, 2024

### James Moore & Co. Response

#### CONTACT INFORMATION

**Company:**

James Moore & Co.

**Email:**

proposals@jmco.com

**Contact:**

Stacy Dreher

**Address:**

121 Executive Circle

138

Daytona Beach, FL 32114-1180

**Phone:**

N/A

**Website:**

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

**Submission Date:**

May 14, 2024 1:58 PM

## ADDENDA CONFIRMATION

### Addendum #1

*Confirmed Apr 30, 2024 7:33 AM by Stacy Dreher*

### Addendum #2

*Confirmed May 7, 2024 1:43 PM by Stacy Dreher*

### Addendum #3

*Confirmed May 7, 2024 1:44 PM by Stacy Dreher*

## QUESTIONNAIRE

### 1. Terms and Conditions of Contract\*

The proposer acknowledges that by submitting a response to this solicitation, they are bound by the following:

The City has developed standard contracts/agreements. The selected Contractor shall submit a signed copy of the contract attached with this document as a part of the proposal submittal. Contract will become effective once City Council approves and authorizes the City Manager to execute said contract.

A contract(s) resulting from this RFP shall be subject to the terms and conditions set forth in a standard City Contract. The City reserves the right to include in any contract document such terms and conditions, as it deems necessary for the proper protection of the rights of the City. The City will not be obligated to sign any contracts, maintenance and/or service agreements or other documents provided by the Contractor.

Confirmed

### 2. W9\*

Please download the below documents, complete, and upload.

- [W9 - 2024 - new.pdf](#)

Signed\_W-9\_2024.pdf

### **3. Insurance Requirements\***

By submitting a response to this solicitation, the Proposers acknowledges that they understand the insurance requirements of the attached specifications and that the evidence of insurability may be required within five (5) days of the award of RFP.

Confirmed

### **4. Title Page\***

Please upload your Title Page here.

JMCo\_Title\_Page.pdf

### **5. Letter of Transmittal\***

Please upload your Letter of Transmittal here.

JMCo\_Letter\_of\_Transmittal.pdf

### **6. Company History\***

Please upload all documents pertaining to your Company History here.

JMCo\_Company\_History.pdf

### **7. Firm's Qualifications and Experience\***

Please upload all documents pertaining to your Firm's Qualifications and Experience here.

JMCo\_Firm\_Qual\_and\_Exp.pdf

### **8. Personnel**

Please upload all documents pertaining to Personnel here

JMCo\_Personnel.pdf

**9. Scope Response\***

Upload all documents pertaining to your Scope Response here.

JMCo\_Scope\_Response.pdf

**10. Audit/Technical Approach to Project\***

Please upload all documents pertaining to your Audit/Technical Approach to Project here.

JMCo\_Audit-Technical\_Approach\_to\_the\_Project.pdf

**11. Innovation and Additional Services**

Upload documents pertaining to Innovation and Additional Services here.

JMCo\_Innovation\_and\_Additional\_Services.pdf

**12. Reference Form\***

Please download the below documents, complete, and upload.

- [References 3-28-24.pdf](#)

JMCo\_References.pdf

**13. Location and Accessibility\***

Please upload all documents pertaining to your Company's Location and Accessibility here.

JMCo\_Location\_and\_Accessibility.pdf

**14. Other Documents**

Please upload any additional documents here.

For example:

Professional Certifications

Licenses

Other\_Documents\_Certifications-Licenses.pdf

### 15. Professional Services Agreement\*

Please upload a completed, signed copy of your Professional Services Agreement here.

Leave the dates in the introductory paragraph blank. They will be completed upon final execution of the agreement to the selected vendor/firm.

- [RFP 24-FN-05 - Auditing Ser...](#)

JMCo\_Signed\_PROFESSIONAL\_SERVICES\_AGREEMENT.pdf

### 16. Employment Eligibility Verification System (E-Verify) Acknowledgment\*

Firm acknowledges and agrees to utilize the U.S. Department of Homeland Security's Employment Eligibility Verification System (E-Verify) to do the following:

- Enroll in the U.S. Department of Homeland Security's E-Verify system; <https://www.e-verify.gov/employers/enrolling-in-e-verify>
- Utilize E-Verify to verify the employment eligibility of all new employees hired during the term of the Contract;
- Utilize E-Verify to verify the employment eligibility of all employees assigned to the Contract; and
- Expressly require any subcontractors performing work or providing services pursuant to the Contract to likewise utilize E-Verify to verify the employment eligibility of all new employees hired by the subcontractor during the Contract term.

Confirmed

### 17. Declaration Statement/Document Notification Affidavit\*

Please download, complete and upload the Declaration Statement/Document Notification Affidavit here.

- [RFP 24-FN-05 - Auditing Ser...](#)

JMCo\_Signed\_Declaration\_Statement.pdf

**18. Pricing Proposal\***

By submitting a response to this RFP, the bidder acknowledges that a Pricing Proposal must be submitted via the City's e-Procurement Portal and will be uploaded separately from the remainder of the response.

Confirmed

**19. Additional Classifications and Associated Fees**

Upload documents related to Additional Classifications and Associated Fees here.

JMCo\_Additional\_Class\_and\_Associated\_Fees.pdf

**20. Vendor Information/Proposers Qualifications**

**TYPE OF FIRM\***

Please select the type of firm for your organization.

Other

**CORPORATION - STATE\***

If firm is a corporation, please list state in which it is incorporated. If you did not select corporation, please type N/A.

Florida

**OTHER\***

If you selected other, please list the type of firm. If you did not select other, please type N/A.

Professional Limited Liability Company

**AUTHORIZATION\***

By submitting a response to this solicitation, the Proposer certifies that the firm is authorized to do business in the state of Florida.

Confirmed

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YEARS IN BUSINESS\*

Please provide the number of years you have been in business under this firm.

60

MAJOR WORK\*

Please list major work presently under contract and include the following information for each item:

Percentage of Completion

Project

Contract Amount

% Complete	Municipality	Amount
100%	Astatula	\$ 20,000
80%	Bunnell	\$ 40,000
100%	Cape Canaveral	\$ 55,000
80%	Carrabelle	\$ 80,000
25%	Chattahoochee	\$ 45,000
100%	Chiefland	\$ 20,000
80%	Crescent City	\$ 60,000
0%	Cross City	\$ 15,000
100%	Daytona Beach Shores	\$ 60,000
100%	DeBary	\$ 40,000
100%	DeLand	\$ 75,000
100%	Edgewater	\$ 60,000
100%	Flagler Beach	\$ 50,000
50%	Grand Ridge	\$ 20,000
100%	Hampton	\$ 20,000
0%	Havana	\$ 50,000
0%	High Springs	\$ 50,000

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100%	Holly Hill	\$	60,000
100%	Indian Shores	\$	30,000
100%	Interlachen	\$	25,000
50%	Lake City	\$	75,000
100%	Lynn Haven	\$	75,000
100%	Madeira Beach	\$	50,000
100%	Malabar	\$	25,000
100%	Melbourne Beach	\$	30,000
0%	Mexico Beach	\$	40,000
25%	Monticello	\$	25,000
80%	New Smyrna Beach	\$	70,000
100%	Ormond Beach	\$	80,000
100%	Palm Coast	\$	75,000
100%	Pomona Park	\$	25,000
100%	Port Orange	\$	75,000
25%	Sopchoppy	\$	20,000
100%	South Daytona	\$	45,000
100%	St. Augustine Beach	\$	35,000
50%	St. Marks	\$	25,000
20%	St. Pete Beach	\$	40,000
100%	Titusville	\$	80,000
0%	Welaka	\$	30,000
100%	Yankeetown	\$	20,000

CURRENT PROJECTS\*

Please list current projects on which your firm is the candidate for award.



Florida Inland Navigation District  
City of Oviedo  
City of Daytona Beach

PROJECT COMPLETION\*

Have you, at any time, failed to complete a project?

No

STATE OF LITIGATION\*

Are there any judgments, claims or suits pending or outstanding by or against you?

No

ADDITIONAL DETAILS\*

If you answered yes to Project Completion and/or State of Litigation, submit details here. List all lawsuits that have been filed by or against your firm in the last five (5) years.

N/A

CITY PROJECTS\*

List all work done on City of Edgewater projects in the past five (5) years, whether as an individual firm or as part of a joint venture.

Audit of the City's Annual Comprehensive Financial Statements for the years ended 9/30/2019, 2020, 2021, 2022, and 2023.

FINANCIAL INFORMATION\*

Please provide the following information here:

Bank(s) Maintaining Account(s)

Surety/Underwriter (if required)

Ameris Bank

VENDOR INFO AND AGREEMENT FORM\*

Please download the below documents, complete, and upload.

- [Vendor form for solicitatio...](#)

JMCo\_Signed\_Vendor\_form\_for\_solicitations.pdf

VENDOR ACKNOWLEDGMENT\*

Pursuant to information for prospective Proposers for the above mentioned proposed project, the undersigned is submitting the information as required with the understanding that it is only to assist in determining the qualifications of the organization to perform the type and magnitude of work intended, and further, guarantee the truth and accuracy of all statements herein made. We will accept your determination of qualifications without prejudice.

Confirmed

ACCEPTANCE OF CONDITIONS

Confirm Acceptance of Conditions listed in this solicitation (any exceptions must be listed in the following question.)

Yes

ACCEPTANCE OF CONDITIONS - EXCEPTIONS

List any exceptions to conditions listed in this solicitations. It should be noted that exceptions may render the submittal as non-responsive.

James Moore takes no exceptions.

ACCEPTANCE OF CONDITIONS - EXCEPTIONS - UPLOAD

You may use this question to upload any documentation related to exceptions to the Acceptance of Conditions.

No response submitted

ADDITIONAL CLASSIFICATIONS AND ASSOCIATED FEES

Upload documents related to Additional Classifications and Associated Fees here

JMCo\_Additional\_Class\_and\_Associated\_Fees.pdf

**PRICE TABLES**

**AUDIT TASKS- INITIAL 5 YEAR TERM**

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
<b>FY '24</b>					
1	Financial Statement Audit	1	USD (\$)	\$61,000.00	\$61,000.00
2	CRA - Financial Statement Audit	1	USD (\$)	\$6,000.00	\$6,000.00
3	Single Audit - Federal Award	1	USD (\$)	\$5,000.00	\$5,000.00
4	Single Audit - State Award	1	USD (\$)	\$5,000.00	\$5,000.00
5	Financial Statement Preparation	1	USD (\$)	\$6,500.00	\$6,500.00
6	CRA - Financial Statement Preparation	1	USD (\$)	\$1,500.00	\$1,500.00
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$7,000.00	\$7,000.00
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,000.00	\$4,000.00
<b>FY '25</b>					
9	Financial Statement Audit	1	USD (\$)	\$63,100.00	\$63,100.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
10	CRA - Financial Statement Audit	1	USD (\$)	\$6,200.00	\$6,200.00
11	Single Audit - Federal Award	1	USD (\$)	\$5,200.00	\$5,200.00
12	Single Audit - State Award	1	USD (\$)	\$5,200.00	\$5,200.00
13	Financial Statement Preparation	1	USD (\$)	\$6,700.00	\$6,700.00
14	CRA - Financial Statement Preparation	1	USD (\$)	\$1,600.00	\$1,600.00
15	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$7,200.00	\$7,200.00
16	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,100.00	\$4,100.00
<b>FY '26</b>					
17	Financial Statement Audit	1	USD (\$)	\$65,300.00	\$65,300.00
18	CRA - Financial Statement Audit	1	USD (\$)	\$6,400.00	\$6,400.00
19	Single Audit - Federal Award	1	USD (\$)	\$5,400.00	\$5,400.00
20	Single Audit - State Award	1	USD (\$)	\$5,400.00	\$5,400.00
21	Financial Statement Preparation	1	USD (\$)	\$6,900.00	\$6,900.00
22	CRA - Financial Statement Preparation	1	USD (\$)	\$1,700.00	\$1,700.00
23	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$7,500.00	\$7,500.00

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Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
24	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,200.00	\$4,200.00
<b>FY '27</b>					
25	Financial Statement Audit	1	USD (\$)	\$67,600.00	\$67,600.00
26	CRA - Financial Statement Audit	1	USD (\$)	\$6,600.00	\$6,600.00
27	Single Audit - Federal Award	1	USD (\$)	\$5,600.00	\$5,600.00
28	Single Audit - State Award	1	USD (\$)	\$5,600.00	\$5,600.00
29	Financial Statement Preparation	1	USD (\$)	\$7,100.00	\$7,100.00
30	CRA - Financial Statement Preparation	1	USD (\$)	\$1,800.00	\$1,800.00
31	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$7,800.00	\$7,800.00
32	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,300.00	\$4,300.00
<b>FY '28</b>					
33	Financial Statement Audit	1	USD (\$)	\$70,000.00	\$70,000.00
34	CRA - Financial Statement Audit	1	USD (\$)	\$6,800.00	\$6,800.00
35	Single Audit - Federal Award	1	USD (\$)	\$5,800.00	\$5,800.00
36	Single Audit - State Award	1	USD (\$)	\$5,800.00	\$5,800.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
37	Financial Statement Preparation	1	USD (\$)	\$7,300.00	\$7,300.00
38	CRA - Financial Statement Preparation	1	USD (\$)	\$1,900.00	\$1,900.00
39	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$8,100.00	\$8,100.00
40	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,500.00	\$4,500.00
<b>TOTAL</b>					<b>\$514,700.00</b>

#### ADDITIONAL SERVICES - INITIAL 5 YEAR TERM

##### Hourly Rates

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
<b>FY '24</b>					
1	Partner	1	USD (\$)	\$300.00	\$300.00
2	Principals/Directors	1	USD (\$)	\$275.00	\$275.00
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00
5	Seniors	1	USD (\$)	\$175.00	\$175.00
6	Associates	1	USD (\$)	\$125.00	\$125.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
<b>FY '25</b>					
1	Partner	1	USD (\$)	\$311.00	\$311.00
2	Principals/Directors	1	USD (\$)	\$285.00	\$285.00
3	Senior Managers	1	USD (\$)	\$259.00	\$259.00
4	Managers/Supervisors	1	USD (\$)	\$233.00	\$233.00
5	Seniors	1	USD (\$)	\$181.00	\$181.00
6	Associates	1	USD (\$)	\$129.00	\$129.00
<b>FY '26</b>					
1	Partner	1	USD (\$)	\$321.00	\$321.00
2	Principals/Directors	1	USD (\$)	\$295.00	\$295.00
3	Senior Managers	1	USD (\$)	\$268.00	\$268.00
4	Managers/Supervisors	1	USD (\$)	\$241.00	\$241.00
5	Seniors	1	USD (\$)	\$187.00	\$187.00
6	Associates	1	USD (\$)	\$134.00	\$134.00
<b>FY '27</b>					
1	Partner	1	USD (\$)	\$333.00	\$333.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
2	Principals/Directors	1	USD (\$)	\$305.00	\$305.00
3	Senior Managers	1	USD (\$)	\$277.00	\$277.00
4	Managers/Supervisors	1	USD (\$)	\$249.00	\$249.00
5	Seniors	1	USD (\$)	\$194.00	\$194.00
6	Associates	1	USD (\$)	\$139.00	\$139.00
<b>FY '28</b>					
1	Partner	1	USD (\$)	\$344.00	\$344.00
2	Principals/Directors	1	USD (\$)	\$316.00	\$316.00
3	Senior Managers	1	USD (\$)	\$287.00	\$287.00
4	Managers/Supervisors	1	USD (\$)	\$258.00	\$258.00
5	Seniors	1	USD (\$)	\$201.00	\$201.00
6	Associates	1	USD (\$)	\$143.00	\$143.00
<b>TOTAL</b>					<b>\$7,240.00</b>

**AUDIT TASKS - ADDITIONAL OPTIONAL 5 YEAR TERM**

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
<b>FY '29</b>						



Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
1	Financial Statement Audit	1	USD (\$)	\$72,500.00	\$72,500.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,000.00	\$7,000.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,000.00	\$6,000.00	
4	Single Audit - State Award	1	USD (\$)	\$6,000.00	\$6,000.00	
5	Financial Statement Preparation	1	USD (\$)	\$7,600.00	\$7,600.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,000.00	\$2,000.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$8,400.00	\$8,400.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,700.00	\$4,700.00	
<b>FY '30</b>						
1	Financial Statement Audit	1	USD (\$)	\$75,000.00	\$75,000.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,200.00	\$7,200.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,200.00	\$6,200.00	
4	Single Audit - State Award	1	USD (\$)	\$6,200.00	\$6,200.00	
5	Financial Statement Preparation	1	USD (\$)	\$7,900.00	\$7,900.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,100.00	\$2,100.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$8,700.00	\$8,700.00	

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Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$4,900.00	\$4,900.00	
<b>FY '31</b>						
1	Financial Statement Audit	1	USD (\$)	\$77,600.00	\$77,600.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,500.00	\$7,500.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,400.00	\$6,400.00	
4	Single Audit - State Award	1	USD (\$)	\$6,400.00	\$6,400.00	
5	Financial Statement Preparation	1	USD (\$)	\$8,200.00	\$8,200.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,200.00	\$2,200.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$9,000.00	\$9,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$5,100.00	\$5,100.00	
<b>FY '32</b>						
1	Financial Statement Audit	1	USD (\$)	\$80,300.00	\$80,300.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,800.00	\$7,800.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,600.00	\$6,600.00	
4	Single Audit - State Award	1	USD (\$)	\$6,600.00	\$6,600.00	

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
5	Financial Statement Preparation	1	USD (\$)	\$8,500.00	\$8,500.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,300.00	\$2,300.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$9,300.00	\$9,300.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$5,300.00	\$5,300.00	
<b>FY '33</b>						
1	Financial Statement Audit	1	USD (\$)	\$83,100.00	\$83,100.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$8,100.00	\$8,100.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,800.00	\$6,800.00	
4	Single Audit - State Award	1	USD (\$)	\$6,800.00	\$6,800.00	
5	Financial Statement Preparation	1	USD (\$)	\$8,800.00	\$8,800.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,400.00	\$2,400.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$9,600.00	\$9,600.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$5,500.00	\$5,500.00	
<b>TOTAL</b>					<b>\$612,600.00</b>	

**ADDITIONAL SERVICES - ADDITIONAL OPTIONAL 5 YEAR TERM**

Hourly Rates

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
<b>FY '29</b>						
1	Partner	1	USD (\$)	\$356.00	\$356.00	
2	Principals/Directors	1	USD (\$)	\$327.00	\$327.00	
3	Senior Managers	1	USD (\$)	\$297.00	\$297.00	
4	Managers/Supervisors	1	USD (\$)	\$267.00	\$267.00	
5	Seniors	1	USD (\$)	\$208.00	\$208.00	
6	Associates	1	USD (\$)	\$148.00	\$148.00	
<b>FY '30</b>						
1	Partner	1	USD (\$)	\$369.00	\$369.00	
2	Principals/Directors	1	USD (\$)	\$338.00	\$338.00	
3	Senior Managers	1	USD (\$)	\$307.00	\$307.00	
4	Managers/Supervisors	1	USD (\$)	\$277.00	\$277.00	
5	Seniors	1	USD (\$)	\$215.00	\$215.00	
6	Associates	1	USD (\$)	\$154.00	\$154.00	
<b>FY '31</b>						

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
1	Partner	1	USD (\$)	\$382.00	\$382.00	
2	Principals/Directors	1	USD (\$)	\$350.00	\$350.00	
3	Senior Managers	1	USD (\$)	\$318.00	\$318.00	
4	Managers/Supervisors	1	USD (\$)	\$286.00	\$286.00	
5	Seniors	1	USD (\$)	\$223.00	\$223.00	
6	Associates	1	USD (\$)	\$159.00	\$159.00	
<b>FY '32</b>						
1	Partner	1	USD (\$)	\$395.00	\$395.00	
2	Principals/Directors	1	USD (\$)	\$362.00	\$362.00	
3	Senior Managers	1	USD (\$)	\$329.00	\$329.00	
4	Managers/Supervisors	1	USD (\$)	\$296.00	\$296.00	
5	Seniors	1	USD (\$)	\$230.00	\$230.00	
6	Associates	1	USD (\$)	\$165.00	\$165.00	
<b>FY '33</b>						
1	Partner	1	USD (\$)	\$409.00	\$409.00	
2	Principals/Directors	1	USD (\$)	\$375.00	\$375.00	

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
3	Senior Managers	1	USD (\$)	\$341.00	\$341.00	
4	Managers/Supervisors	1	USD (\$)	\$307.00	\$307.00	
5	Seniors	1	USD (\$)	\$239.00	\$239.00	
6	Associates	1	USD (\$)	\$170.00	\$170.00	
<b>TOTAL</b>					<b>\$8,599.00</b>	

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>James Moore &amp; Co., P.L.</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <b>P</b> <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ►	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions. <b>5931 NW 1st Pl</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>Gainesville, FL 32607-2063</b>	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
5	9	-	3	2	0	4	5	4
								8

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign  
Here

Signature of  
U.S. person ►

Date ► 1/17/2024

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

# Title Page





# Title Page

*Proposal To Provide  
External Auditing Services To*

# The City of Edgewater

**For the fiscal years ending September 30, 2024-2028,  
with the option for another five fiscal year period**

RFP #24-FN-05

**Legal Name**

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

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

Phone: 386-257-4100  
Fax: 386-252-0209

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

**Contacts**

**James Halleran, CPA**  
Engagement Lead Partner

[James.Halleran@jmco.com](mailto:James.Halleran@jmco.com)

**Zach Chalifour, CPA**  
Engagement Consulting Partner

[Zach.Chalifour@jmco.com](mailto:Zach.Chalifour@jmco.com)

**May 16, 2024**



# Letter of Transmittal



# Letter of Transmittal

May 16, 2024

The City of Edgewater  
104 North Riverside Drive  
Edgewater, FL 32132



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

We are pleased to present our proposal to continue to provide audit services to the City of Edgewater (City). Continuing our working relationship with the City is something we are looking forward to and we hope you are as well. **With offices conveniently located in Daytona Beach and DeLand, as well as staff residing several miles from City Hall, we are equipped to swiftly attend to pressing matters and readily accommodate face-to-face meetings with minimal notice.**

As a regional Florida firm, we appreciate all our area has to offer and have a vested interest in providing the highest level of service to the City. This proposal highlights what makes **James Moore the best firm to perform your audit.**

## Understanding of the Work to be Done

We understand the City requires the services of a certified public accountant to audit its financial statements and the Community Redevelopment Agency (CRA) financial statements for the fiscal years ending September 30, 2024-2028, with the option for another five fiscal year period. The audits shall be conducted for the purpose of forming an opinion of the basic financial statements taken as a whole and determining whether operations were conducted in accordance with legal and regulatory requirements and shall be performed in accordance with the provisions contained in the City's RFP.

## Projected Timetable

We understand the City's need for timely services and commit to completing the engagement as required by the RFP:

Audit Phase	Date
Planning	August and September
Fieldwork	January and February
Draft Report	No Later Than March 15
Exit Conference	Last Week of March
Final Reports Issued	No Later Than March 31
Formal Presentation to the City Commission	April City Commission Meeting

## Why Choose James Moore?

### Extensive Governmental Experience

Over the years we have served more than 100 local governments throughout the state of Florida. As a result, we have assembled a dedicated Government Services Team, whose primary focus revolves around these specific engagements. These team members possess extensive knowledge and experience within the government industry, fostered by the services we provide to governmental entities throughout Florida and our active involvement in industry associations.



# Letter of Transmittal

Additionally, our team regularly participates in formal training and skill development programs tailored to address the unique needs of local governments. This ongoing commitment to enhancing their expertise ensures we stay well-informed about the requirements and operations of government entities, guaranteeing the delivery of the highest quality of service for you.

## The Technical Expertise You Need

Financial statements that are compliant with single audit requirements, guidelines from the Governmental Accounting Standards Board (GASB), and other standards instill public confidence in the City finances and operations. A great deal of technical expertise is needed to ensure compliance with these standards, and the importance of this knowledge cannot be underestimated.

Members of your engagement team are well versed in the intricate requirements of state and federal single audits. They also monitor GASB pronouncements and have extensive experience helping our clients interpret and implement new standards as they are released. We consider this to be a standard part of our role as auditors and trusted business advisors.

## Commitment to the City

As seasoned auditors of governmental entities, we know management and elected officials expect the truth and hate surprises. That's why we go beyond the standard exit conference with management. We actively encourage your governing board members to meet with our engagement team, where they can inquire about any concerns or questions they may have.

To ensure smooth communication, we maintain ongoing contact throughout the year, keeping relevant personnel informed about any reporting changes that may impact them. We are always just a phone call away, ready to assist with any questions related to the engagement or your day-to-day activities. At James Moore, we are fully dedicated to providing prompt and responsive service.

Furthermore, we go the extra mile for our government clients by offering complimentary CPE (continuing professional education) credits. Throughout the year, you can take advantage of webinars or in-person training sessions that provide valuable CPE credits to support your professional development. Our commitment to your success extends beyond the audit, aiming to contribute to your growth and efficiency year round.

**It is our sincere desire to continue working with the City. We are confident our services and support will exceed your expectations and prove to be the best value for you.**

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



James Halleran, CPA  
Partner

# Company History



# Company History

May 16, 2024

The City of Edgewater  
104 North Riverside Drive  
Edgewater, FL 32132



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

## Underlying Philosophy of the Firm

At James Moore, we know that combining our individual talents and perspectives helps us design unique solutions that meet all of your challenges. It's one of the many ways we consider our company a full-service firm. And that's what we've been about from the very beginning. Our founder, James F. "Jim" Moore, often said, "Service is the sole purpose of our existence." So we take the term "full-service" seriously—and literally. We're rightfully proud of the expertise our team brings to serve you, but we know that skills and knowledge alone just aren't enough. To us, full-service means caring as much as you do about not just the outcome, but also about the people and processes that make it all happen.

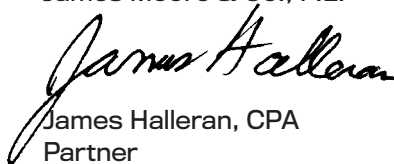
## Authorized Contacts

James Halleran, Partner  
386.2574.4100  
James.Halleran@jmco.com

Zach Chalifour, Partner  
386.257.4100  
Zach.Chalifour@jmco.com

**We look forward to our continued working relationship with the City!**

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



James Halleran, CPA  
Partner

# Firm's Qualifications and Experience





# Together, we are MOORE!

Since its founding in 1964, James Moore & Co. has consistently demonstrated a forward-looking approach by identifying and capitalizing on new opportunities, devising innovative solutions, and pioneering pathways to success for our clients.

However, our long-time presence in the industry cannot be attributed solely to our ambition. While innovation and a highly capable team are vital, the bedrock of our sustainability lies in our stability and trust.

Our success has been built not just on innovation, but on a culture of service, excellence, and reliability. When Jim Moore established our firm, he envisioned more than just an accounting practice; he foresaw a team of trusted advisors committed to securing the long-term financial well-being of our clients.

In keeping with Jim's vision, we have cultivated sincere and transparent relationships with all we serve – cementing these bonds through consistent communication and the assurance that we will always be there for our clients. These relationships are the most cherished aspect of our work, and we're truly grateful for the privilege of being an integral part of their teams. Without our clients, there is no James Moore.

With the considerable achievements we have amassed throughout our history, we firmly believe these accomplishments are just the beginning of our journey. We invite you to join us for the next 60 years (and beyond!) of James Moore & Co.

## What's next?

**Continued emphasis on our trusted advisor role.** We're deeply committed to being your trusted advisors, and that commitment is at the core of what we do. We're not just about numbers and following regulations; our goal is to provide comprehensive solutions that cover every aspect of your enterprise. We firmly believe this approach is the future of our industry—and we're leading the way in making that happen.

**Taking care of our people.** We're dedicated to fostering a workplace culture that encourages strong internal teams and ensures our employees are happy and productive. This isn't just the right thing to do; it directly translates into better service for you. After all, if our team isn't taken care of, we can't expect them to provide top-notch service to our valued clients like you.

**Preserving our legacy – and our longevity.** You can't have stability without a plan for when change happens. We've already laid the groundwork for leadership succession steps that preserves our financial strength and ensures smooth transitions. We'll continue this practice so we won't need (or want) a larger firm to buy us out. We're here to stay – on our own terms.





# Firm's Qualifications and Experience

## a. Proposer's Credentials

### About James Moore

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

#### We Are Moore

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

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services. But we're more than just an accounting firm; as a trusted business consulting resource, we provide additional services that cover a variety of needs. A relationship with our firm gives you access to professionals in strategic planning, leadership development, human resources, process efficiency, and other areas that can help you succeed. We operate as one firm and not as separate and distinct offices with segregated duties. By assigning engagement staff based on specialized industry teams and not geographic location, our staff collaborates on everything they do regardless of their assigned office location.



#### OFFICES

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

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



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

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For 60 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)



#### OUR PEOPLE

- » Nearly 300 highly skilled, professional, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce

# Firm's Qualifications and Experience

## a. Proposer's Credentials

### Offices and Staffing



**5 STATEWIDE  
LOCATIONS  
& GROWING**

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

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	49	15	3	21	3	7
Accounting Staff	94	21	6	37	10	20
Accounting & Controllershship Staff	46	5	2	25	5	9
Technology Services Staff	28	4	1	20	2	1
Administrative Staff	61	9	6	32	8	6
<b>Total</b>	<b>298</b>	<b>59</b>	<b>19</b>	<b>146</b>	<b>29</b>	<b>45</b>
Government Audit Staff	65	13	4	32	6	10
CPAs	80	23	3	35	5	14

# Firm's Qualifications and Experience

## a. Proposer's Credentials

### Firm Affiliations and Awards

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

### Statewide Affiliation

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



### National & International Affiliations

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



### Governmental Organizations

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



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



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



- » Named by *Forbes Magazine* as one of America's Top Recommended Tax & Accounting Firms since 2020.
- » *Accounting Today* named James Moore the #1 Best Firm for Women in 2020 and a Best Accounting Firm to Work For multiple times since 2015.
- » Recognized as a Best Firm for **Women** and for **Equity Leadership** by the Accounting MOVE Project, with **50% women partners in our firm**.
- » *Florida Trend* has ranked James Moore as one of the Top 25 Accounting Firms in Florida since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a Top 200 Firm since 2010 (13 years running!).

# Firm's Qualifications and Experience

## *a. Proposer's Credentials*

### AGN International

## The Attention of a Regional Team

## The Gravitas of an International Firm

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

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

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

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

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



# Firm's Qualifications and Experience

## a. Proposer's Credentials

### James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.



**Communication** - We return emails and voicemails within 24 hours. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.



**Planning** - Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.



**Implementation** - *Lean Six Sigma* is a core component of how we work. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.



**Technology** - James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Xccess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.



**Security** - To defend against data breaches and cyber attacks, data security and protection are a top priority. We work with Microsoft to ensure our IT team carries the highest levels of certification available. It's our way of making sure we have the most up-to-date knowledge of Microsoft products and systems.

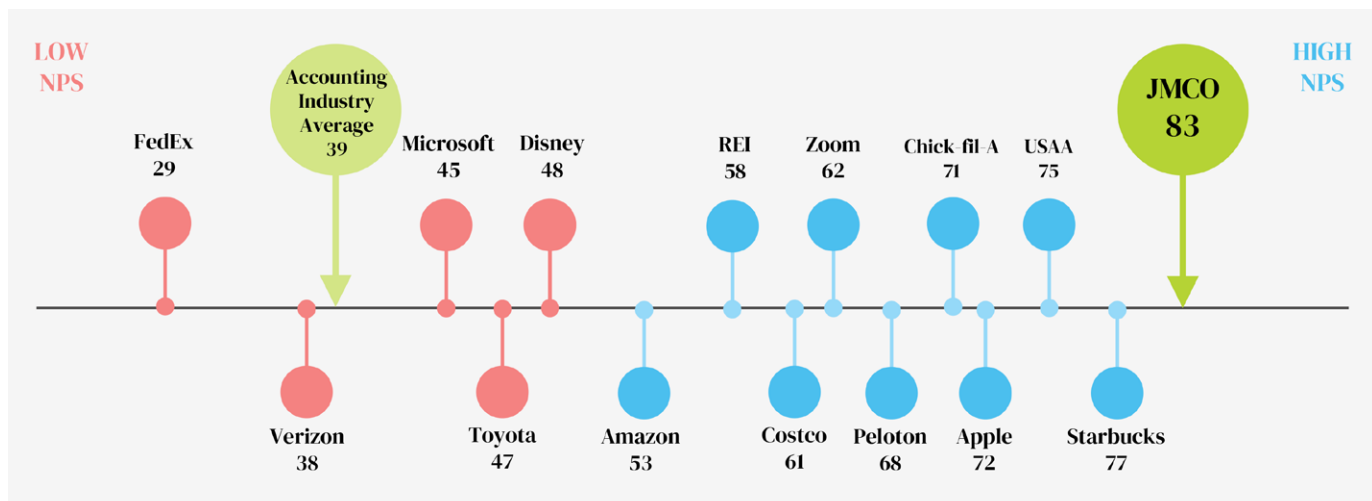


**Continuous Feedback** - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

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

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

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...*a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues.* This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.



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



# Firm's Qualifications and Experience

## *b. Related Experience*

### Government Services Team



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

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

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

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

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

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

# Firm's Qualifications and Experience

## b. Related Experience

### Experience with Government Agencies

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	DATE
<b>MUNICIPALITIES</b>				
Astatula	◆			2016 - present
Bristol	◆			2015 - 2016; 2023 - present
Bunnell	◆	◆		2014 - present
Cape Canaveral	◆	◆	◆	2010 - present
Carrabelle	◆	◆		2011 - present
Chattahoochee	◆			2016 - present
Chiefland	◆			2015 - present
Crescent City	◆			2018 - present
Cross City	◆			2018 - present
Daytona Beach Shores	◆	◆	◆	2021 - present
DeBary	◆	◆	◆	2022 - present
DeLand	◆	◆	◆	2014 - present
Edgewater	◆	◆	◆	2009 - present
Flagler Beach	◆	◆		2020 - present
Grand Ridge	◆	◆		2009 - present
Greenville	◆	◆		2011 - present
Hampton	◆			2017 - present
Havana	◆	◆		2011 - present
High Springs	◆	◆		2009 - present
Holly Hill	◆	◆	◆	2020 - present
Indian Shores	◆			2022 - present
Inglis	◆			2017 - present
Interlachen	◆	◆		2009 - present
Lake City	◆	◆		2018 - present
Lake Helen (Outsourced CFO)				2015 - present
Lynn Haven	◆	◆		2019 - present
Madeira Beach	◆		◆	2020 - present
Malabar	◆			2017 - present
Melbourne Beach	◆			2016 - present
Mexico Beach	◆	◆		2019 - present
Monticello	◆	◆		2016 - present
New Smyrna Beach	◆	◆	◆	2009 - 2013; 2019 - present
Ormond Beach	◆	◆	◆	2002 - present
Palm Coast	◆	◆	◆	2004 - present
Pomona Park	◆			2021 - present
Port Orange	◆	◆	◆	2013 - present
Sopchoppy	◆	◆		2021 - present
South Daytona	◆	◆	◆	2019 - present
St. Augustine Beach	◆	◆		2018 - present
St. Marks	◆	◆		2011 - present
St. Pete Beach	◆	◆	◆	2016 - present

# Firm's Qualifications and Experience

## b. Related Experience

### Experience with Government Agencies

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	DATE
Titusville	◆	◆	◆	2017 - present
Welaka	◆			2010 - present
Yankeetown	◆			2018 - present
<b>COUNTIES</b>				
Baker	◆	◆		2017 - present
Bradford	◆	◆		2022 - present
Clay	◆	◆		2022 - present
Gilchrist	◆	◆		2019 - present
Glades	◆	◆		2023 - present
Levy	◆	◆		2019 - present
Liberty	◆	◆		2022 - present
Putnam	◆	◆		2023 - present
Union	◆	◆	◆	2014 - present
Volusia	◆	◆	◆	2002 - present
Wakulla	◆	◆		2020 - present
<b>SPECIAL DISTRICTS</b>				
Alligator Point Water Resources District	◆			2005 - present
Big Bend Water Authority	◆			2018 - present
Capital Region Transportation Planning Agency	◆	◆		2019 - present
Cedar Key Water and Sewer	◆			2020 - present
Clay County Development Authority	◆			2017 - present
Clay County Utility Authority	◆	◆		2013 - present
Cypress Head Golf Club (City of Port Orange)	◆	◆		2011 - present
Daytona Beach Racing & Recreational Facilities District	◆			2012 - present
Florida Governmental Utility Authority	◆	◆	◆	2010 - present
Halifax Area Advertising Authority	◆			2009 - present
Highway 79 Corridor Authority	◆	◆		2020 - present
Indian River Lagoon Council	◆	◆		2016 - present
New River Solid Waste Association	◆			2022 - present
Northeast Florida Regional Council	◆	◆		2018 - present
Northwest Florida Water Management District	◆	◆		2009 - 2012; 2018 - present
Southeast Volusia Area Advertising Authority	◆			2009 - present
Southeast Volusia Hospital District	◆			2019 - present
Southwest Florida Water Management District	◆	◆	◆	2017 - present
South Walton County Mosquito Control District	◆			2022 - present
Space Coast Transportation Planning Organization	◆	◆		2016 - present
St. Johns River Water Management District	◆	◆	◆	2009 - 2015; 2018 - present
Suwannee River Economic Council	◆	◆		2011 - present
West Volusia Advertising Authority	◆			2015 - present



# Firm's Qualifications and Experience

## c. Similar Engagements with Government Entities



Our firm has audited **over 100 governmental entities** (local and state), giving us in-depth knowledge of your needs and requirements. A complete list of our municipal and county government experience is as follows:

### Municipalities

- » Altha
- » Astatula
- » Atlantic Beach
- » Avon Park
- » Bristol
- » Bunnell
- » Callahan
- » Cape Canaveral
- » Carrabelle
- » Casselberry\*
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Cross City
- » Crystal River
- » Daytona Beach
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Fernandina Beach
- » Flagler Beach
- » Golden Beach
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville\*
- » Jennings\*
- » Lake Butler
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Marco Island\*
- » Melbourne\*
- » Melbourne Beach
- » Mexico Beach
- » Midway
- » Monticello
- » Newberry
- » New Smyrna Beach
- » Orange Park
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » Quincy
- » Sopchoppy
- » South Daytona
- » St. Augustine Beach
- » St. Marks
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Williston
- » Winter Park
- » Yankeetown

### Counties

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

\*Special engagement.

# Firm's Qualifications and Experience

## *c. Similar Engagements with Government Entities*

### **Annual Comprehensive Financial Report**



**James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.**

**Our government clients (current and former) served by this office that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program are as follows:**

- » City of Avon Park
- » City of Cape Canaveral
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Holly Hill
- » City of Madeira Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Pete Beach
- » City of Titusville
- » City of Winter Park
- » Florida Governmental Utility Authority
- » Seacoast Utility Authority
- » Southwest Florida Water Management District
- » St. Johns County
- » St. Johns River Water Management District
- » Clay County
- » Union County
- » Volusia County

# Firm's Qualifications and Experience

## *c. Similar Engagements with Government Entities*

### Single Audit Experience

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550. We have performed single audits for the following governmental clients (current and former).

- » City of Avon Park
- » City of Bristol
- » City of Bunnell
- » City of Cape Canaveral
- » City of Carrabelle
- » City of Crystal River
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lynn Haven
- » City of Mexico Beach
- » City of Monticello
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Marks
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Altha
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Interlachen
- » Town of Orange Park
- » Baker County
- » Bradford County
- » Clay County
- » Flagler County
- » Gilchrist County
- » Levy County
- » Liberty County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County
- » Capital Region Transportation Planning Agency
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Florida Governmental Utility Authority
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Putnam-Clay-Flagler EOC, Inc.
- » River to Sea Transportation Planning Organization
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Suwannee River Economic Council
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » Wakulla County Schools

# Firm's Qualifications and Experience

## d. Most Significant Engagements of Assigned Office

The engagements most similar to the City's are:

- » City of New Smyrna Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Ormond Beach
- » City of Holly Hill

## e. Engagements' Details

Client	Fin. Audit	Single Audit	ACFR	Utility	Landfill	Partner(s)	Date
<b>New Smyrna Beach</b> Natalia Eckroth, Finance Director (386) 410-2651 neckroth@cityofnsb.com	◆	◆	◆	◆		James Halleran	2009-2013; 2019-present
<b>Palm Coast</b> Helena Alves, Finance Director (386) 986-4745 HALves@palmcoastgov.com	◆	◆	◆	◆		James Halleran	2004-present
<b>Port Orange</b> John McKinney, Finance Director (386) 506-5700 jmckinney@port-orange.org	◆	◆	◆	◆		Zach Chalifour, James Halleran	2013-present
<b>Ormond Beach</b> Kelly McGuire, Finance Director (386) 676-3212 kelly.mcguire@ormondbeach.org	◆	◆	◆	◆	◆	Zach Chalifour	2002-present
<b>Holly Hill</b> Joe Forte, City Manager (386) 248-9425 jforte@hollyhill.org	◆	◆	◆	◆		James Halleran	2020-present



# Firm's Qualifications and Experience

## *f. Managerial Capabilities*

The firm employs a combination of strategic planning, effective delegation, and advanced technological tools to manage auditing tasks simultaneously and expediently. By carefully allocating resources and assigning tasks based on team members' expertise and availability, the firm ensures multiple audits progress smoothly and efficiently.

Moreover, leveraging digital platforms and software streamlines communication, data gathering, and analysis, reducing manual effort and time wastage. Regular training and skill development initiatives also empower staff to handle complex audit tasks with proficiency and agility. Through this integrated approach, the firm maintains high standards of quality while meeting tight deadlines and client expectations.



## Problem Resolution

### Engagement Personnel

Our firm's approach to resolving disagreements between team members is built on open communication and a collaborative atmosphere. When conflicts arise, we provide facilitated structured discussions, allowing each member to express their perspective and concerns, while actively listening to one another. The firm promotes the use of a mediator, if necessary, to facilitate constructive dialogue and find common ground. Additionally, the lead partner emphasizes the importance of focusing on the overall goal of the audit and maintaining a respectful and supportive team environment throughout the resolution process.

### Firm and Client

Should any problems arise, we would first look to resolve them with the client's point of contact. In the unlikely event of any problems that could not be resolved with the client's contact person, we would consult with other members of your management or leadership team regarding the ultimate resolution of any such problems.

In the event a proposed audit adjustment should arise, we would first discuss the matter with the appropriate members of management and leadership to determine the basis of conclusions. If, after having these discussions, an agreement cannot be reached at this stage, the engagement member refers the practice question to James Moore's Partner in Charge of Accounting and Auditing. Unresolved questions are then forwarded to a division or group in the AICPA, FICPA, GASB, or GFOA established to handle technical inquiries.

# Firm's Qualifications and Experience

## g. Company Background

**“Service is the sole purpose of our existence.”**

James F. “Jim” Moore,  
founder of James Moore & Co.

We’ve lived by these words ever since our firm was founded in 1964. In fact, we take the term “full service” seriously. And literally.

It starts with our commitment to truly know you from our first meeting. It continues with our emphasis on open communication. And we drive it home with our vast range of abilities. Not only do we offer traditional accounting, auditing and tax services... we’re also a premier resource for your needs in human resources, information technology, data analytics, and more!

James Moore has served clients throughout Florida and beyond for 60 years. Our firm includes nearly 300 employees spread across five offices. And as a member of AGN International—an association of independent accounting firms represented in over 80 nations around the world—we’ve got access to even more bench strength and knowledge.

The result? Bold, effective solutions from a full-service firm like no other.

## Industries Served

- » Construction
- » Collegiate Athletics
- » Government
- » Healthcare
- » Higher Education
- » Manufacturing
- » Nonprofit
- » Real Estate
- » Technology
- » Public Broadcasting

### What can we do for you?

- » Accounting & Controllership
- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Tax Planning & Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management



# Firm's Qualifications and Experience

## *g. Company Background*

### **Grants/Programs: State of Florida and Federal Government Funded**

In addition to the requirement that our audits be performed in accordance with Government Auditing Standards (Yellow Book), a significant portion of our audits require testing federal and state grant compliance under OMB Uniform Grant Guidance, as well as the Florida Single Audit Act. In those instances, the audit will encompass the financial statements and the schedule of expenditures of federal awards and state financial assistance. OMB Uniform Grant Guidance and the Florida Single Audit Act require James Moore obtain an understanding of internal control over federal programs and state financial assistance projects sufficient to plan the audit to support a low assessed level of control risk for major federal programs and state projects, which will typically result in testing of internal controls.

James Moore also must determine whether the City complied with laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on each of its major federal programs and state financial assistance projects. This typically results in compliance testing of transactions and other audit procedures necessary to support the audit opinion on compliance.

Due to our significant experience performing audits in accordance with OMB Uniform Grant Guidance and the Florida Single Audit Act, we are able to perform this work efficiently with minimal disruptions to your staff.

Our auditing experience with federal and state of Florida funded grants follows:

#### **State of Florida Agencies**

##### **FLORIDA AGENCY FOR WORKFORCE INNOVATION OFFICE OF EARLY LEARNING**

- » General Revenue Unrestricted
- » Voluntary Pre Kindergarten
- » Outreach and Awareness

##### **FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES**

- » Food Distribution
- » Urban and Community Forestry

##### **FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION**

- » Tobacco Enforcement School

##### **FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

- » Adoption Assistance (ARRA)
- » Adoption Incentive Payments
- » Chafee Foster Care Independence Program
- » Child Abuse and Neglect State Grants
- » Community Based Care Supports
- » Community Care for the Disabled
- » Developmental Services Grant
- » Emergency Management Disaster Relief Funding Agreements
- » Emergency Management Preparedness & Assistance
- » Grants to States for Access and Visitation Programs
- » Foster Care Title IV-E (ARRA)
- » Medical Assistance Program
- » Promoting Safe and Stable Families
- » Social Services Block Grant
- » Stephanie Tubbs Jones Child Welfare Services Program
- » Temporary Assistance for Needy Families

##### **FLORIDA DEPARTMENT OF COMMUNITY SERVICES ADMINISTRATION**

- » Crisis Intervention Program
- » Energy Training & Technical Assistance Program
- » General Community Programming Local Initiative
- » Migrant Labor Administration

##### **FLORIDA DEPARTMENT OF EDUCATION**

- » Adult Education
- » Child Nutrition Cluster
  - » USDA Food Programs
- » Child & Adult Care Food Program
- » Education Consolidation and Improvement Act of 1981
- » Food & Nutrition Management
- » Immigrant Education
- » Migrant Early Childhood Education Project
- » Migrant Education
- » Migrant & Seasonal Farm Workers
- » Office of Student Financial Assistance
- » School-to-Work Grant
- » Vocation Education

##### **FLORIDA DEPARTMENT OF ELDER AFFAIRS**

- » Adult Day Care Food Program
- » Alzheimer's Disease Initiative
- » Community Care for the Elderly
- » Food Distribution
- » Home Care for the Elderly
- » Low Income Home Energy Block Grant
- » Special Programs for the Aging

##### **FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION**

- » Alternative Water Supply Projects
- » Derbyshire Park Softball Fields
- » Florida Artificial Fishing Reef Program
- » Florida Recreation Development Assistance Program
- » Florida Springs Grant Projects
- » Innovative Technologies
- » Keep Daytona Beautiful
- » Keep Florida Beautiful Litter Control & Prevention
- » Lake Apopka Water Quality and Ecology Improvements
- » Public Boat Ramp/Replacement of Firelines
- » Recycling & Education Grant
- » Small Quantity Generator
- » Solid Waste Recycling & Education Program

# Firm's Qualifications and Experience

## *g. Company Background*

### **Grants/Programs: State of Florida and Federal Government Funded**

- » State Revolving Loan Fund
- » Statewide Water Quality Restoration Projects
- » TriCounty Agricultural Area Best Management Practices Program
- » Waste Tire Solid Waste Grant
- » Water Management District Operations
- » Water Management District Permitting Assistance
- » Water Management Districts - Land Acquisition and improvement
- » Water Management Districts Hurricane Recovery

#### **FLORIDA DEPARTMENT OF HEALTH**

- » After School Snack Program
- » EMS Matching Grants

#### **FLORIDA DEPARTMENT OF HEALTH AND REHABILITATION SERVICES**

- » Emergency Management Services Rural Matching Grant

#### **FLORIDA DEPARTMENT OF JUVENILE JUSTICE (J.A.D.E.) PROGRAM**

- » After School Tutorial & Summer Recreation (PAL)
- » Community Juvenile Justice Partnership Grant Program
- » Juvenile Justice & Delinquency Prevention (Civil Citation)
- » Minority Over-Representation Grant
- » Truancy Interdiction Program

#### **FLORIDA DEPARTMENT OF LEGAL AFFAIRS**

- » Victims of Crime Act Program

#### **FLORIDA DEPARTMENT OF STATE**

- » Jackie Robinson Ball Park Project
- » Josie Rogers House - Plans and Specs
- » Josie Rogers House - Relocation
- » Turnbull Colony Archaeological Survey Project

#### **FLORIDA DEPARTMENT OF STATE, DIVISION OF CULTURAL AFFAIRS**

- » Cultural Institutions Program
- » General Program Support for the Cultural Institutions Program
- » International Cultural Exchange Program
- » Specific Grant Relative to the Children's Wing/Outdoor Classroom Project
- » State Touring Program

#### **FLORIDA DEPARTMENT OF STATE, DIVISION OF HISTORICAL RESOURCES**

- » Carpenter's House Project
- » Cuban Florida History Exhibition
- » Florida's East Coast Railway Exhibit
- » Gamble Place
- » General Operating Support Grant
- » Division of Historical Resources
- » Historical Preservation Grant
- » Here Lies St. Augustine Exhibition
- » St. Augustine Historic Museum Complex
- » The World of American Life & Times Project

#### **FLORIDA DEPARTMENT OF STATE, DIVISION OF LIBRARY AND INFORMATION SYSTEMS**

- » State Aid to Libraries

#### **FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR**

- » Alachua/Bradford
- » JEP Board & Wages Coalition

#### **FLORIDA DEPARTMENT OF TRANSPORTATION**

- » Aviation Capital Development Grant
- » Economic Development Plan Study
- » DOT Funds
- » FDOT 2020 Long Range Plan Refinement
- » FDOT Transportation Disadvantage Commission
- » FTA Section 8 Matching Funds
- » Fuel Farm Access Road
- » Fuel Farm Upgrade
- » Highway Beautification
- » Security Fencing
- » Taxiway Lighting Repair
- » T-Hangar
- » Public Transportation Supplemental Joint Participation Agreement
- » UMTA Administrative Assistance Grant
- » UMTA Operations Assistance Grant

#### **FLORIDA FISH & WILDLIFE CONSERVATION DEPARTMENT**

- » Florida Boating Improvement
- » Florida Housing Finance Corporation
- » Florida Inland Navigational
- » Halifax Harbor Boat Ramp
- » State Housing Initiative Program (SHIP)

#### **FLORIDA OFFICE OF THE STATE COURTS ADMINISTRATOR**

- » Court Reporter Grant-in-Aid
- » Grant-in-Aid, Article V
- » Small County Courthouse Facility

#### **NORTHEAST FLORIDA AREA AGENCY ON AGING**

- » Adult Day Care
- » Community Care for the Elderly

## **Federal Agencies**

#### **U.S. DEPARTMENT OF AGRICULTURE**

- » Child & Audit Food Care Program
- » Emergency Food & Shelter
- » Local Guarantee
- » Nutrition Program for the Elderly
- » Rental Assistance
- » Rural Housing Preservation
- » State Administrative Funding for the Food Stamp Program
- » Summer Food Service Program for Children
- » Supplemental Nutrition Assistance Program - SNAP
- » Water & Waste Water Disposal System for Rural Communities
- » USDA Food Services

#### **U.S. DEPARTMENT OF DEFENSE**

- » Air Force Junior Reserve Officers Training Corps
- » Navy Junior Reserve Officers Training Corps
- » Troops to Teachers



# Firm's Qualifications and Experience

## g. Company Background

### Grants/Programs: State of Florida and Federal Government Funded

#### U.S. DEPARTMENT OF EDUCATION

- » Adult Education
- » Federal Family Education Loan Program
- » Food & Nutrition Management
- » Education Consolidation & Improvement Act of 1981
- » Immigrant Education
- » Migrant Early Childhood Education
- » Migrant Education
- » Office of Student Financial Assistance
- » Rehabilitation Services - Vocational Rehabilitation Grants to States
- » Vocation Education

#### U.S. DEPARTMENT OF ENERGY

- » Energy and Efficiency Conservation Program (ARRA)
- » Weatherization Assistance for Low-Income Persons

#### U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION

- » Capitalization Grants for State Revolving Funds

#### U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES

- » Adoption Assistance (ARRA)
- » Adoption Incentive Payments
- » Alcohol & Drug Abuse, Mental Health Services Block Grant
- » Block Grants for Community Mental Health Services
- » Block Grants for Prevention and Treatment of Substance Abuse
- » Catalog of Federal Domestic Assistance
- » Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations
- » Chafee Education and Training Vouchers Program
- » Chafee Foster Care Independence Program
- » Child Abuse and Neglect State Grants
- » Child Welfare Services - State Grants
- » Children's Health Insurance Program
- » Children's Justice Grants to States
- » Communities Putting Prevention to Work: Chronic Disease Self-Management Program (ARRA)
- » Community Based Abstinence Education
- » Community Services Block Grant Program
- » Compassion Capital Fund
- » Crime Victim Assistance/Discretionary Grants
- » Early Head Start (ARRA)
- » Early Head Start Expansion (ARRA)
- » Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities
- » Emergency Contingency Fund for Temporary Assistance for Needy Families State Program (ARRA)
- » Emergency Home Energy Assistance
- » Family Preservation and Support Services Grant
- » Family Violence Prevention and Services/Grants for Battered Women's Shelters
  - » Grants to State Domestic Violence Coalitions
  - » Grants to States and Indian Tribes
- » Foster Care - Title IV-E (ARRA)
- » Grants to States for Access and Visitation Programs

- » Head Start (ARRA)
- » Healthy Marriage Promotion and Responsible Fatherhood Grants
- » HIV Care Formula Grants
- » HIV Prevention Activities - Health Department Based
- » Injury Prevention and Control Research and State and Community Based Programs
- » Low-Income Home Energy Assistance Program
- » Medical Assistance Program
- » Medicare Enrollment Assistance Program
- » Mental Health Research Block Grant
- » National Family Caregiver Support, Title III-E
- » Nutrition Services Incentive Program
- » Ounce of Prevention
- » Preventive Health and Health Services Block Grant
- » Promoting Safe and Stable Families
- » Social Services Block Grant
- » Special Programs for the Aging, Grants for Supportive Services and Senior Centers, Title III-B
- » Special Programs for the Aging, Nutrition Services, Title III-C1 and Title III-C2
- » Stephanie Tubbs Jones Child Welfare Services Program
- » Teen Pregnancy Prevention Program
- » Temporary Assistance for Needy Families (TANF)
- » Title IIIB, Grants for Supportive Services & Senior Citizens
- » Title IIIIE, Grants for National Family Caregiver Support

#### U.S. DEPARTMENT OF HOMELAND SECURITY

- » Cooperating Technical Partners
- » Disaster Grants - Public Assistance
- » Emergency Management Preparedness & Assistance Base Grant
- » Flood Mitigation Assistance
- » Homeland Security Grant
- » Law Enforcement Officer Reimbursement Agreement Program
- » Repetitive Flood Claims
- » Severe Loss Repetitive Program

#### U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT

- » Community Development Block Grant/Entitlement Grants
- » Community Development Block Grant/State's Program Cluster
- » Emergency Shelter Program
- » HOME Investment Partnership
- » Homeless Prevention Program (ARRA)
- » Hope 3 Implementation
- » Neighborhood Stabilization Program
- » Public Housing Drug Elimination Program
- » Section 8 Housing

#### U.S. DEPARTMENT OF THE INTERIOR

- » Payment in Lieu of Taxes (PILT)

#### U.S. DEPARTMENT OF JUSTICE

- » African American Female "Rites of Passage" Grant
- » Bulletproof Vest Partnership Grant

# Firm's Qualifications and Experience

## *g. Company Background*

### **Grants/Programs: State of Florida and Federal Government Funded**

- » Byrne Formula Grant
- » Community Organization Program
- » Crime Victims Assistance
- » Drug Court Discretionary Grant Program
- » Edward Byrne Memorial Justice Assistance Grant (ARRA)
- » Federal Shared Property Forfeitures
- » Hiring Supplemental Grant
- » Juvenile Justice and Delinquency Prevention
- » Local Law Enforcement Block Programs
- » Office of Community Orient Policing Services (COPS)
  - » FAST Grant
  - » MORE Grant
  - » Universal
- » COPS Technology Program Grant - Evidence Photo Management System
- » Paul Coverdell Forensic Sciences Improvement Grant
- » Public Safety Partnerships & Community Policing Grants
- » State Criminal Alien Assistance Program
- » State Domestic Preparedness Equipment Support Program
- » Troops to COPS
- » Violence Against Women Formula Grant
- » Weed & Seed

#### **U.S. DEPARTMENT OF LABOR**

- » Disabled Veteran's Outreach Program
- » Employment Programs for People with Disabilities
- » Employment Service
- » JTPA - Title I, IIA, IIB
- » Local Veteran's Employment Representative Program
- » Senior Community Service Employment Program
- » Unemployment Insurance
- » Wagner Peyser
- » Welfare-to-Work Grants to States & Localities
- » WIA Adult Programs
- » WIA Dislocated Workers
- » WIA Youth Activities
- » Work Incentives Grant
- » Workforce Innovation and Opportunity Act (WIOA)
- » Youth Grants

#### **U.S. DEPARTMENT OF TRANSPORTATION**

- » Alcohol Impaired Driving Countermeasures Incentive Grant
- » Federal Transit Capital & Operating Assistance Grant
- » Formula Grants for Other Than Urbanized Areas
- » Highway Planning & Construction
- » Public Transportation for Non-Urbanized Areas
- » State & Community Highway Safety

#### **U.S. DEPARTMENT OF TREASURY**

- » Federal Revenue Sharing

#### **U.S. FEDERAL AVIATION ADMINISTRATION**

- » Airport Aid Program

#### **U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY**

- » Disaster Relief Funding
- » Emergency Food & Shelter National Board Program
- » Public Assistance Grants

#### **U.S. FEDERAL HIGHWAY ADMINISTRATION**

- » Highway Planning & Construction

#### **U.S. FEDERAL TRANSIT ADMINISTRATION**

- » Federal Transit
- » Formula Grants for Other than Urbanized Areas

#### **U.S. FISH & WILDLIFE SERVICES**

- » Fish & Wildlife Management Assistance
- » Sport Fish Restoration

#### **ELECTION ASSISTANCE COMMISSION (EAC)**

- » Help America Vote Act - Voter Education

#### **ENVIRONMENTAL PROTECTION AGENCY**

- » Capitalization Grant for Clean Water - State Revolving Funds
- » National Estuary Program - Water Quality Monitoring Mosquito Lagoon

#### **EXECUTIVE OFFICE OF THE PRESIDENT**

- » High Intensity Drug Trafficking Area Grants - VBI

#### **FEDERAL AVIATION AUTHORITY**

- » Airport Improvement Program

#### **GULF COAST ECOSYSTEM RESTORATION COUNCIL**

- » Palm River Habitat Restoration Project



# Firm's Qualifications and Experience

## *h. Current Contracts*

**Current audit contracts as described by Florida Statute 1.01 (2021) are provided below:**

Alligator Point Water Resource	Clay County Utility Authority	River to Sea Transportation Planning Organization
Baker County	Columbia County Public Schools Foundation, Inc.	Seminole County School District
Big Bend Water Authority	Columbia County School District	South Walton County Mosquito Control District
Bradford County	Daytona Beach Racing & Recreational	Southeast Volusia Convention Advertising Authority
Bradford County Development Authority	Daytona Beach Shores	Southeast Volusia Hospital District
Capital Region Transportation Planning Agency	Daytona State College Foundation Inc	Southwest Florida Water Management District
Cedar Key Water & Sewer District	Daytona State College Housing Corporation	Space Coast Area Transit
City of Bristol	Flagler County Clerk of the Circuit Court & Comptroller	Space Coast Transportation Planning Organization
City of Bunnell	Flagler County District School Board	St. Johns River Water Management District
City of Cape Canaveral	Flagler County Tax Collector	St. Johns County Clerk of Circuit Court & Comptroller
City of Carrabelle	Florida A&M Athletics	SWI Community Development District
City of Chattahoochee	Florida Atlantic University	Tallahassee Community College Foundation
City of Chiefland	Florida Board of Bar Examiners	Taylor County School District
City of Crescent City	Florida Governmental Utility Authority	Three Rivers Regional Library System
City of Debary	Florida Gulf Coast University	Town of Astatula
City of DeLand	Florida International University	Town of Cross City
City of Edgewater	Florida Medical Practice Plan Inc	Town of Grand Ridge
City of Flagler Beach	Florida PACE Funding Agency	Town of Havana
City of Gainesville	Florida Research Consortium	Town of Indian Shores
City of Green Cove Springs	Florida State University	Town of Inglis
City of Greenville	Gadsden County School District	Town of Interlachen
City of Hampton	Gilchrist County	Town of Jennings
City of High Springs	Glades County	Town of Malabar
City of Holly Hill	Golf Club At Cypress Head	Town of Melbourne Beach
City of Lake Butler	Halifax Area Advertising Authority	Town of Pomona Park
City of Lake City	Halifax Pension Plan	Town of Welaka
City of Lynn Haven	Highway 79 Corridor Authority	Town of Yankeetown
City of Madeira Beach	Housing Finance Authority of Volusia County	Union County
City of Marianna	Indian River State College	University of Central Florida
City of Mexico Beach	Lake Worth Drainage District	University of Florida
City of Monticello	Levy County	University of North Florida
City of New Smyrna Beach	Liberty County	University of South Florida
City of Newberry	Nassau County	University of West Florida
City of Oak Hill	Nassau County Clerk of Courts	University of West Florida Business Enterprises, Inc.
City of Ormond Beach	Nassau County School Board	Volusia County
City of Palm Coast	New River Solid Waste Association	Volusia County - VOTRAN
City of Port Orange	Northeast Florida Regional Council	Volusia County School Board
City of Sopchoppy	Northwest Florida Water Management District	Wakulla County
City of South Daytona	Office of the Public Defender, 7th Judicial Circuit	Wakulla County School Board
City of St. Pete Beach	One Daytona Community Development District	Walkers Green Community Development District
City of St. Augustine Beach	PBR Community Development District	
City of St. Marks	Putnam County	
City of Starke	Putnam County District School Board	
City of Titusville		
Clay County		
Clay County Development Authority		

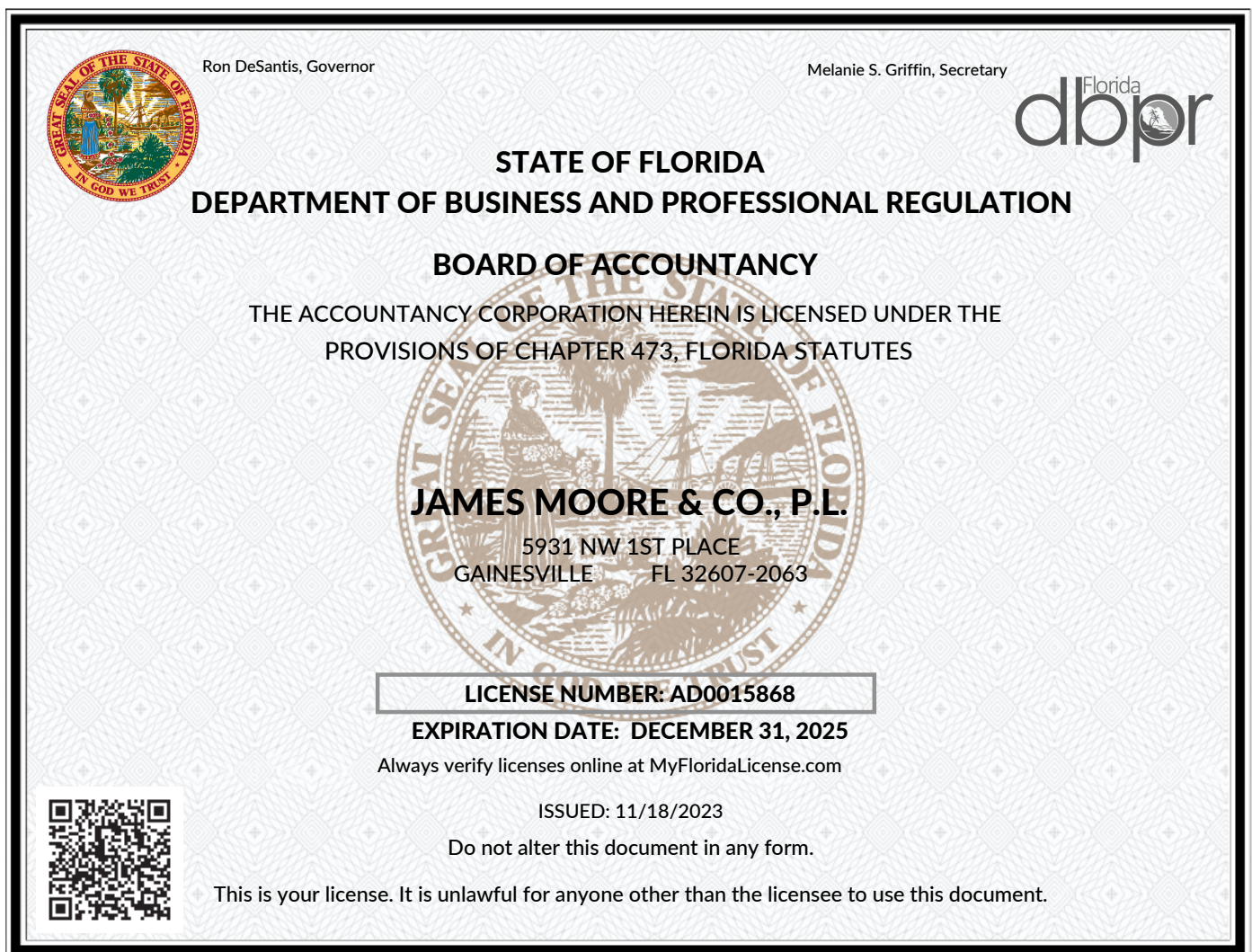


# Firm's Qualifications and Experience

## *i. License to Practice in the State of Florida*

James Moore operates as a Florida Professional Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

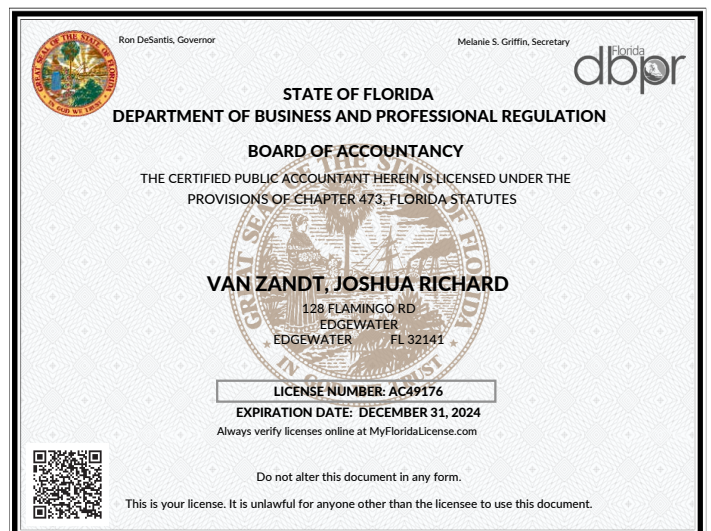
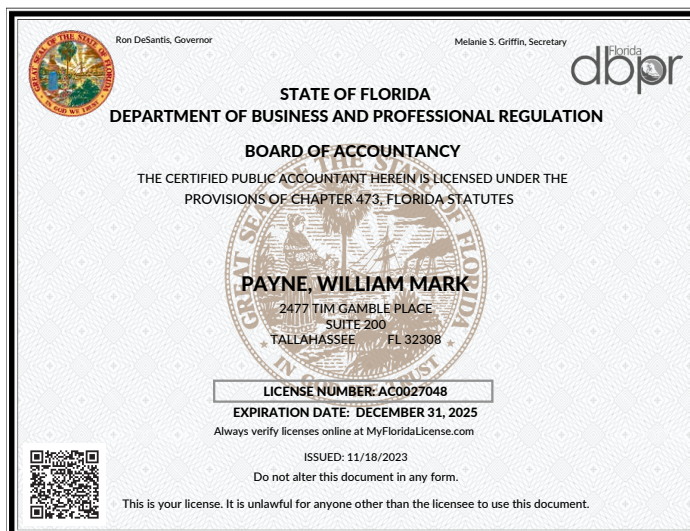
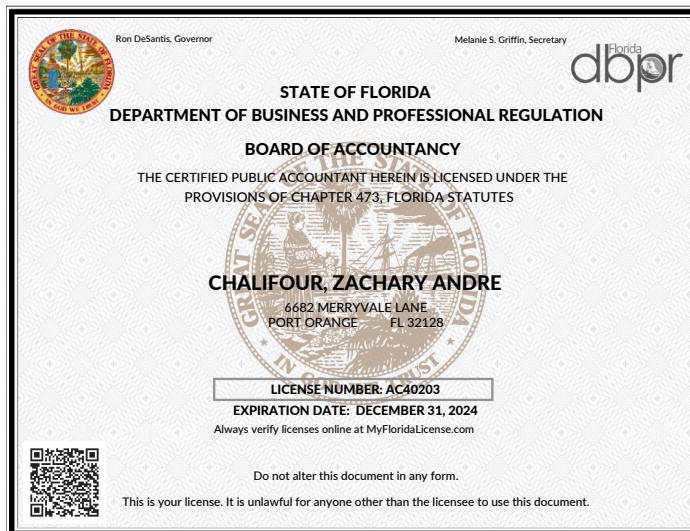
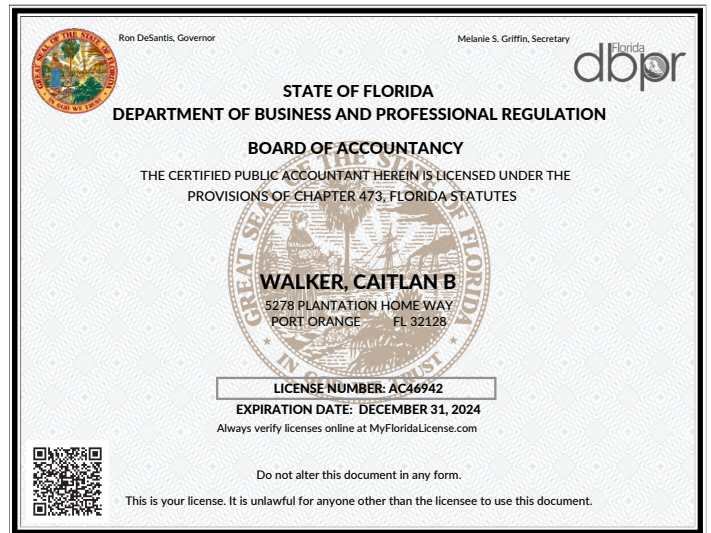
James Moore has provided continuous auditing services for governmental organizations for 60 years.





# Firm's Qualifications and Experience

## i. License to Practice in the State of Florida



# Firm's Qualifications and Experience

## *j. Professional Relationships with the City*

Since 2009, James Moore has been the City of Edgewater's auditor. This engagement does not constitute a conflict of interest to performing the services sought in the RFP.

If, during the period of agreement, James Moore begins any type of relationship-professional, financial, or otherwise with the City, its elected or appointed officials, its employees or agents, or any of its agencies or component units, we will notify City officials.



# Personnel



# Personnel

## *Proposed Audit Team*

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

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





# Personnel

## Résumés

### James Halleran, CPA Lead Partner

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



#### Engagement Responsibilities

As the Lead Partner, James will serve as the primary point of contact and will have complete as well as final responsibility for the engagement. He will oversee and approve all procedures and also be responsible for ensuring the highest quality of client services.

#### Experience

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

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

#### Education & CPE

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

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

# Personnel

## Résumés

*James Halleran, CPA*

## Relevant Experience

### Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chattahoochee
- » City of Chiefland
- » City of Crescent City
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Gainesville (Special Projects)
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lynn Haven
- » City of Midway
- » City of New Smyrna Beach
- » City of Newberry
- » City of Ormond Beach
- » City of Palm Coast
- » City of Pomona Park
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Astatula
- » Town of Havana
- » Town of Hilliard
- » Town of Indian Shores
- » Town of Interlachen
- » Town of Melbourne Beach
- » Town of Welaka

### Counties

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

### Special Districts

- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Indian River Lagoon Council
- » Northwest Florida Water Management District
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » West Volusia Hospital Authority

### Community Development Districts

- » Bridge Harbor Community Development District
- » CBL/BM Port Orange West Community Development District
- » One Daytona Community Development District
- » PBR Community Development District
- » SWI Community Development District
- » Villages of Avignon Community Development District
- » Walkers Green Community Development District

### Other Governmental Organizations

- » Bradford County Development Authority
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Space Coast Transportation Planning Organization
- » Volusia Council of Governments
- » West Volusia Advertising Authority

### School District - Internal Accounts

- » Flagler Schools
- » Gadsden County School District
- » Nassau County School District
- » Seminole County Public Schools
- » St. Johns County School District
- » Volusia County Schools

### Retirement/Pension

- » City of Holly Hill Pension Plan
- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan

# Personnel

## Résumés

### Zach Chalifour, CPA Consulting Partner

**Zach has over 15 years of experience serving government entities. As a result of his experience, he leads our Government Services and Accounting & Auditing Teams.**



#### Engagement Responsibilities

As the consulting partner, Zach will be a technical resource for the entire team. He will be available to answer questions, perform reviews as needed, and address specific questions or concerns that arise throughout the engagement.

#### Experience

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

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

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

#### Education & CPE

Zach received a Master of Accountancy and Bachelor of Business Administration with a Major in Accounting Information Systems from Stetson University, where he now serves as an adjunct professor teaching the graduate-level Governmental Accounting course.

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

#### Memberships

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

### Relevant Experience

#### Municipalities

- » City of Bunnell
- » City of Cape Canaveral
- » City of Casselberry (special project)
- » City of Chattahoochee
- » City of Chiefland
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Homerville (GA)
- » City of Jacksonville (TDT Audits)
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » City of Lynn Haven
- » City of Madeira Beach
- » City of Marco Island (Fraud Investigation)
- » City of Melbourne (Special Project)
- » City of Mexico Beach
- » City of New Smyrna Beach
- » City of Oak Hill (Contract CFO)
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Roswell (GA)
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Winter Park
- » Town of Astatula
- » Town of Cross City
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Hilliard
- » Town of Indian Shores
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings (Contract CFO)
- » Town of Malabar
- » Town of Melbourne Beach
- » Town of Welaka
- » Town of Yankeetown

#### Counties

- » Baker County
- » Bradford County
- » Clay County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Nassau County (Internal Audit)
- » Putnam County
- » St. Johns County
- » Union County
- » Volusia County
- » Wakulla County

#### Special Districts

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Northwest Florida Water Management District
- » South Walton County Mosquito Control District
- » Southwest Florida Water Management District
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia County Industrial Development Authority
- » West Volusia Hospital Authority

#### Other Governmental Organizations

- » Capital Region Transportation Planning Agency
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » River to Sea Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Space Coast Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

#### Retirement/Pension

- » City of Jacksonville Police and Fire Pension Plan
- » City of Port Orange General Employees Defined Benefit Plan
- » City of Port Orange Police Pension Plan
- » Halifax Health Pension Plan



# Personnel

## Résumés

### Mark Payne, CPA Quality Control Review Partner

Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office.



#### Engagement Responsibilities

As the Quality Control Review Partner, Mark will perform the second partner review of the financial statements. He will be available for the entire engagement team for all aspects of the engagement.

#### Experience

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

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

#### Education & CPE

Mark received a Bachelor of Science in Accounting and Finance from Florida State University. He has been directly involved in developing courses for in-house CPE training and has served as an instructor for audit-related courses. Mark has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

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

# Personnel

## Résumés

*Mark Payne, CPA*

### Relevant Experience

#### Government

- » City of Cape Canaveral
- » City of Carrabelle
- » City of DeLand
- » City of Fernandina Beach
- » City of Lynn Haven
- » City of Midway
- » City of Monticello
- » City of Sopchoppy
- » City of St. Marks
- » City of Titusville
- » Town of Greensboro
- » Town of Havana
- » Baker County
- » Union County
- » Volusia County
- » Wakulla County
- » Big Bend Water Authority
- » Florida Governmental Utility Authority
- » North Central Florida Public Charter School
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District
- » Suwannee River Water Management District

#### Education

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

# Personnel

## Résumés

### Caitlan Walker, CPA Single Audit Director

Caitlan has 13 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities. As a result of her experience, she serves as a key member of the firm's Accounting and Auditing Team.



#### Engagement Responsibilities

As the Single Audit Director, Caitlan will be responsible for overseeing the single audit portion of the engagement.

#### Experience

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

#### Education & CPE

Caitlan graduated with her Master of Accountancy and graduated *cum laude* with her Bachelor of Science in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

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

### Relevant Experience

#### Municipalities

- » City of Avon Park
- » City of Bunnell
- » City of Cape Canaveral
- » City of Chiefland
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lake Helen (Contract CFO)
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » Town of Astatula
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Malabar
- » Town of Melbourne Beach

#### Counties

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

#### Other Governmental Organizations

- » Bridge Harbor Community Development District
- » Capital Region Transportation Planning Agency
- » CBL/BM Port Orange West Community Development District
- » Clay County Economic Development Corporation
- » Clay County Utility Authority
- » Cypress Head Golf Club
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » One Daytona Community Development District
- » PBR Community Development District
- » River to Sea Transportation Planning Organization
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Walkers Green Community Development District
- » West Volusia Advertising Authority

#### Retirement/Pension Plans

- » TMVC 401(k) Plan
- » Volusia Transit Management, Inc. 401(k) Profit Sharing Plan and Trust



# Personnel

## Résumés

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

Brendan has 15 years of experience in the accounting industry. As a CPA and CISA, Brendan works closely with organizations in a broad range of industries to provide financial statement audits and a variety of IT-related audit services.



#### Engagement Responsibilities

Brendan will participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork, to helping oversee the preparation of the financial statements and reports. Additionally, he will perform IT assessments, risk assessments, IT general controls, and other technology-related services.

#### Experience

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

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

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

#### Education & CPE

Brendan received a Master of Science in Information Systems and Operations Management and a Bachelor of Science in Accounting from the University of Florida. He has exceeded the continuing professional education requirements of the State Board, with classes specific to nonprofit and governmental auditing, as required by the U.S. Government Accountability Office.

#### Memberships

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

# Personnel

## Résumés

**Brendan McKittrick, CPA, CISA**

### Relevant Experience

#### Municipalities

- » City of Cape Canaveral
- » City of Chiefland
- » City of Crescent City
- » City of DeLand
- » City of Edgewater
- » City of Ft. Lauderdale
- » City of Green Cove Springs
- » City of Hampton
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lakeland
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Oak Hill (Contract CFO)
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of St. Pete Beach
- » City of Starke
- » City of Tampa
- » City of Titusville
- » Town of Cross City
- » Town of Inglis
- » Town of Interlachen
- » Town of Jennings
- » Town of Pomona Park
- » Town of Welaka
- » Town of Yankeetown

#### Counties

- » Baker County
- » Bradford County
- » Clay County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Putnam County
- » Union County
- » Volusia County

#### Other Governmental Organizations

- » Big Bend Water Authority
- » Bradford County Development Authority
- » Cedar Key Water and Sewer District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

#### Higher Education

- » AutoNation Cure Bowl
- » The Bulldog Club, Inc.
- » California Polytechnic State University
- » California State University Dominguez Hills
- » California State University Sacramento
- » East Carolina University
- » Florida Atlantic University
- » Florida International University
- » Foundation for Florida Gateway College
- » Gator Boosters, Inc.
- » Georgia Tech Athletic Association, Inc.
- » Jacksonville University
- » Mississippi State University
- » NC State Student Aid Association (Wolfpack Club)
- » Northern Illinois University
- » San Jose State University
- » Texas State University
- » University of Central Florida
- » University of Connecticut
- » University of Florida
- » University of Houston
- » University of Mississippi
- » University of New Hampshire
- » University of North Carolina Greensboro
- » University of North Carolina Wilmington
- » University of North Dakota
- » University of North Florida
- » University of North Florida Department of Athletics
- » University of North Florida Financing Corporation
- » University of North Texas
- » University of Notre Dame
- » University of South Florida
- » University of West Florida
- » West Virginia University

# Personnel

## Résumés

### Josh Van Zandt, CPA Senior Manager

Josh has nine years of experience providing auditing, tax, and personalized accounting services to government entities, nonprofit organizations, and privately held businesses.



#### Engagement Responsibilities

Josh will be responsible for various aspects of managing the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, and preparation of final audit reports.

#### Experience

Josh has nine years of professional accounting experience in both audit and tax capacities. At James Moore, he works on audit and attestation engagements primarily for the government and nonprofit industries, and completes engagement quality control reviews for government and nonprofit audits. He also performs other assurance engagements in areas such as pension plans, timeshares, condo associations, and other for-profit businesses.

#### Education & CPE

Josh earned a Master of Science in Accounting from Liberty University and a Bachelor of Arts in Accounting from Cedarville University. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

#### Memberships

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association
- » Florida League of Cities
- » Volusia Leagues of Cities
- » Volusia Young Professionals Group
- » Delta Mu Delta (Former Officer)

# Personnel

## Résumés

*Josh Van Zandt, CPA*

## Relevant Experience

### Municipalities

- » City of Cape Canaveral
- » City of Daytona Beach Shores
- » City of Edgewater
- » City of Green Cove Springs
- » City of Lake Helen
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of Starke
- » City of Titusville
- » Town of Malabar
- » Town of Melbourne Beach

### Counties

- » Volusia County

### Other Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency
- » Halifax Area Advertising Authority
- » Halifax Health
- » Halifax Pension Plan
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District

### School Districts - Internal Accounts

- » Flagler Schools
- » Seminole County Public Schools

### Retirement/Pension

- » Cedar Cove Condominium Association
- » Daily Management Resorts (Grand Lake, LOVO, Villas)
- » Miller-Leaman, Inc.
- » P & S Paving
- » Pevonia International, LLC
- » Raydon Corporation
- » Seabring Marine Industries, Inc.

### Nonprofits

- » CareerSource Brevard
- » CareerSource Flagler Volusia
- » CareerSource Heartland
- » CareerSource Research Coast
- » Daytona Beach Area Association of Realtors
- » Flagler Auditorium Governing Board
- » Flagler County Association of Realtors
- » Flagler County Education Direct Support Organization
- » Jeep Beach, Inc.
- » SMA Foundation
- » SMA Healthcare, Inc.

# Personnel

## Résumés

### Anna Shrayner Senior Accountant

**Anna has over four years of experience providing assurance services to nonprofit organizations and government entities.**



#### Engagement Responsibilities

Anna will be responsible for planning, performance of field work, Federal and State grant testing, and preparation of final audit reports. She will conduct audit testing of the financial statements and compliance auditing under OMB Uniform Grant Guidance.

#### Experience

With over four years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures, Anna focuses primarily on nonprofit clients, giving her extensive knowledge of the requirements of these organizations.

#### Education & CPE

Anna earned a Bachelor of Science in Business Administration (Accounting) from the University of Central Florida.

#### Memberships

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Volusia Young Professionals Group (Board Member)

# Personnel

## Résumés

*Anna Shrayner*

### Relevant Experience

#### Municipalities

- » City of Cape Canaveral
- » City of DeLand
- » City of Edgewater
- » City of Green Cove Springs
- » City of Hampton
- » City of Lynn Haven
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Sopchoppy
- » City of St. Augustine Beach
- » City of Titusville
- » Town of Indian Shores
- » Town of Malabar
- » Town of Melbourne Beach

#### Counties

- » Baker County
- » Clay County
- » Liberty County
- » Volusia County

#### Other Governmental Organizations

- » Halifax Area Advertising Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » West Volusia Advertising Authority
- » Florida PACE Funding Agency, Inc.
- » St. Johns River Water Management District

#### Nonprofits

- » The Arc Volusia, Inc.
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Gulf Coast
- » CareerSource Polk
- » CareerSource Research Coast
- » CareerSource Tampa Bay
- » The Chiles Academy, Inc.
- » Choices in Learning, Inc.
- » The Consortium of Florida Education Foundations
- » Daytona Beach Area Association of Realtors, Inc.
- » The Early Learning Coalition of Flagler & Volusia Counties, Inc.
- » The Education Foundation of Alachua County, Inc.
- » First Step Shelter, Inc.
- » The House Next Door, Inc.
- » Northeast Florida Health Services, Inc.
- » Reading Edge Academy, Inc.
- » Samsula Academy
- » SMA Healthcare Foundation, Inc.
- » SMA Healthcare, Inc.
- » United Way of Volusia-Flagler Counties, Inc.
- » Volusia Flagler Young Men's Christian Association, Inc.

# Scope Response





# Scope Response

We understand the City requires the services of a certified public accountant to audit its financial statements and the Community Redevelopment Agency (CRA) financial statements for the fiscal years ending September 30, 2024-2028, with the option for another five fiscal year period. The audits shall be conducted for the purpose of forming an opinion of the basic financial statements taken as a whole and determining whether operations were conducted in accordance with legal and regulatory requirements and shall be performed in accordance with the provisions contained in the City's RFP.

The audits will be performed in accordance with:

1. Generally accepted auditing standards as issued by the American Institute of Certified Public Accountants (AICPA), and the examination must be made in accordance with the guidelines prepared by the Government Finance Officers Association in order for the City to apply for the Certificate of Achievement for Financial Excellence in Financial Reporting;
2. Government Auditing Standards, as issued by the Comptroller General of the United States;
3. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards (uniform Guidance);
4. Rules of the Auditor General for the State of Florida Chapter 10.550 relating to Section 11.45 of the Florida Statutes;
5. Section 215.97 Florida Statutes, Florida Single Audit Act; and
6. Any other applicable Federal, State, and local laws or regulations.

Specifically:

- » The auditor is to express an opinion on the fair representation of its basic financial statements in conformity with accounting principles generally accepted in the United States.
- » The audit shall be an annual audit as defined in Section 11.45(1)(b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.
- » The selected auditor will complete a single audit in accordance with the Federal and State Single Audit Acts and related standards shall be conducted as required and issued in conjunction with the Annual Comprehensive Financial Report. The auditor shall provide the City with any required letters and schedules related to this audit.
- » The audit shall include a review of the financial report provided to the Department of Financial Services to ensure consistency with the Annual Comprehensive Financial Report.
- » The audit shall include a review of the financial report filed with the Department of Banking and Finance, State of Florida, pursuant to Section 218.32, Florida Statutes, to ensure consistency with the Annual Comprehensive Financial Report.
- » The audit shall include a review of the City's compliance with Section 218.415, Florida Statutes, Local Government Investment Policies and an opinion letter issued indicating compliance.
- » A final and complete opinion letter on the financial statements taken as a whole as well as any additional letters required by the United States or State of Florida Single Audit Act shall be delivered to the City no later than March 31st following the end of the fiscal year under audit.
- » The auditor shall submit, no later than March 31st following the fiscal year end under audit, a full and complete management letter, which shall identify any management weaknesses observed, assess their effect on financial management, and propose steps to correct or eliminate those weaknesses.
- » The auditor will be responsible for:
  1. Creating all individual, combining and entity-wide Financial Statements, updating the notes to the financial statements to include any new GASB pronouncements, and issuing the Independent Auditor's Report and provide these along with all adjusting entries and supporting schedules to the City. The City will provide the



# Scope Response

transmittal letter, management's discussion and analysis, statistical tables and review the updated notes to the financial statements. The City will assemble the Annual Comprehensive Financial Report (ACFR) based upon information, schedules, notes, and statistics the City provides. The City will provide the trial balances for each individual fund and component unit (if any).

2. Assisting with lease asset/liability schedules and entries for GASB 87. There were seven lessor and 20 lessee agreements evaluated during the FY2023 audit with five lessor / one lessee agreements recorded under GASB 87.
  3. Assisting with subscription-based IT arrangements (SBITAs) schedules, entries, disclosures, and checklists for GASB 96. There were 14 agreements evaluated during the FY2023 audit. Two agreements meeting the inclusion criteria were passed on GASB 96 treatment and reporting.
  4. Reviewing of the entire document including layout, design, and suggested improvements.
  5. Reviewing applications responses for annual Certificate of Achievement for Excellence in Financial Reporting and provide technical advice to ensure receipt of award.
  6. Verifying implementation of recommended improvements from prior year submission to the GFOA under the Certificate of Achievement program.
  7. If required, presenting the Annual Comprehensive Financial Report to the City Commission at a City Commission meeting.
- » The auditor shall coordinate with the Finance Director or designee and endeavor to accomplish the audit in a phased in approach throughout the year in order to reduce the year-end workload on both the auditor and City staff. The City will make the necessary records available to the auditor throughout the year to assist in this regard.
  - » The auditor shall report to the City, at least weekly, the status of any potential audit adjustments so the City may have adequate opportunity to investigate, gather information and respond if necessary.
  - » The City may, during the period of this contract, prepare one or more official statements in connection with the sale of debt securities which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
  - » The work papers are the property of the auditor and shall be held for a period of five years.
  - » The auditor shall notify the City immediately if any regulatory or other government agency requests a review of the audit work papers concerning the City or any other government client audited by the auditor.
  - » The auditor shall notify the City immediately should any disciplinary actions be taken, or complaints filed with any regulatory bodies against any of the auditor's staff or the firm itself.
  - » The auditor shall provide the City, annually, with a copy of each external quality control review (peer review) conducted during the time period engaged by the City.
  - » Throughout the term of the contract, the auditor will be required to provide, as needed, technical advice and reason able assistance regarding accounting and reporting matters.
  - » The City expects immediate compliance with any expanded scope definitions and will only consider fee adjustment where significant change can be demonstrated which will materially affect what the City would have expected the auditor to accomplish at the time of fee determination.
  - » The auditor shall use City staff in preparation of supporting schedules, reconciliations and document retrieval. Prior planning and explicit instruction are paramount for timely performance in this regard. The auditor shall provide the City with a suggested list of all schedules to be prepared and approved by the City. Finance staff will be available during the audit to provide information, documentation, and explanations to the auditors.

# Scope Response

- » If approved by the City, the auditor may be required to provide additional services, not specifically addressed above, to other City departments/divisions, Agencies, Boards, Trusts, etc. who may, from time to time, require auditing services. Services may be contracted with that entity(s) at time of need, and a separate contract may be executed for provision of said services. No guarantee is made that additional services will be assigned to the auditor by the requesting entity(s). The requesting entity(s) reserves the right to secure external auditing services from other providers, or from sub-consultants of the auditor.
- » Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue necessary reports for both the City and CRA (as applicable) including, but not limited to:
  - Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
  - A report on the internal control structure based on the auditors' understanding of the control structure and assessment of control risk.
  - A report on compliance with applicable laws and regulations.
  - A "management letter" defined by Florida Statutes § 218.39, and in accordance with the rules of the Auditor General of the State of Florida.
  - Reports required by the Federal and State Single Audit Act (as amended) and Office of Management and Budget (OMB) Compliance Supplement to include:
    - A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
    - A report on compliance and internal control over compliance applicable to each major federal program and state project.
    - An "in-relation-to" report on the Schedule of Expenditures of Federal Awards and State Financial Assistance.
    - An opinion on the financial statements and on the supplementary Schedule of Expenditures of Federal Awards and State Financial Assistance o A schedule of findings and questioned costs.
- » The City reserves the right to add, delete and/or modify services in the scope of work.

As you go through the RFP process, you may wonder if it's time to rotate auditors to get a fresh look at your finances. However, the industry sentiment is increasing that a consistent auditing firm presence is beneficial to your audit's quality and effectiveness.

An auditor who is familiar with your operations and challenges can more easily see deviations from the norm that can indicate mistakes, inefficiencies, or fraudulent activity. According to studies by the Public Oversight Board, Commission on Auditor's Responsibilities, and the National Commission on Fraudulent Financial Reporting, audit failures are three times more likely in the first two years of an audit. In other words...

*the longer you work with your auditor,  
the less chance there is of missing something significant.*

# Audit / Technical Approach to the Project



# Audit / Technical Approach to the Project

## *a. List of Services*

James Moore will complete all services requested in the City's RFP in accordance with required rules, regulations, laws, statutes, and standards.

Our proposed workplan follows with details on how we will accomplish the services.



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

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

### **Lean Culture**

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

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

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



# Audit / Technical Approach to the Project

## b. Workplan

### PLANNING

#### Continuance Considerations

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

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

#### Pre-Planning Conversations

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

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

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

#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

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

#### Internal Controls

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

#### 1] Financial reporting

#### 2] Operations

#### 3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

# Audit / Technical Approach to the Project

## b. Workplan

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

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

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

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

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

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

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

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

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

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

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



# Audit / Technical Approach to the Project

## b. Workplan

### FIELDWORK

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

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

### REPORTING

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

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

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

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

# Audit / Technical Approach to the Project

## b. Workplan

### Water/Wastewater Utility Systems Audit Approach

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

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



#### Internal Controls

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

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

#### Sampling and Detailed Testing

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

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

#### Data Extraction and Trends

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

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



# Audit / Technical Approach to the Project

## c. Specific Audit Approach

### Proposed Segmentation

Our audit process is divided into three segments:

1. Planning
2. Fieldwork
3. Reporting

### Level of Staff and Number of Hours

The table below provides estimated hours for the engagement and the staff level assigned:

	PLANNING	FIELDWORK	REPORTING	TOTAL
Partner/Director	40	100	30	170
Senior Manager/Manager	60	125	20	205
Senior Accountant	80	150	10	240
Associate/Staff Accountant	60	105	5	170
Administrative	5	5	5	15
<b>Total</b>	<b>245</b>	<b>485</b>	<b>70</b>	<b>800</b>

### Statistical Sampling

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

### Extent of Technology of EDP or AI Software

Our audit approach emphasizes leveraging technology to its fullest extent. We aim to utilize your software extensively throughout the audit engagement. Whenever feasible, we prefer receiving schedules and data electronically, either in spreadsheet form or through direct downloads from your software. This electronic format facilitates easier review, sorting, and sampling, ultimately saving time for both your team and ours by eliminating the need for manual data extraction or bulk printing.

At our firm, we heavily rely on ProFx Engagement Software, enabling us to operate in a nearly paperless environment. This software streamlines our audit process, allowing us to focus on more critical audit procedures rather than mundane tasks like reconciling manual workpapers or inputting adjusting entries manually.

Furthermore, our utilization of artificial intelligence (AI) ensures our audit methodologies remain at the forefront of industry advancements. With AI-powered tools, such as those employed by James Moore, we conduct meticulous reviews and audits of electronic data processing systems. This integration of AI technologies enhances our adaptability to industry trends, enriches the services we offer to clients, and fortifies our competitive edge in a rapidly evolving business landscape. By synergizing AI capabilities with traditional auditing approaches, we ensure thorough scrutiny and assurance of system reliability and compliance, thereby delivering comprehensive audit services.

### Type and Extent of Analytical Procedures

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

# Audit / Technical Approach to the Project

## c. Specific Audit Approach

### Internal Control Structure

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

### Determining Laws and Regulations Subject to Testing

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

### Drawing Audit Samples

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

### Single Audit

As outlined earlier in our proposal, we have extensive experience working with governments—and a **concentration in municipal government work**—subject to Federal and State single audit requirements. While the majority of our approach to single audit testing is driven by the very specific audit requirements and procedures set forth in the Uniform Guidance and the Florida Single Audit Act, the following items note some of the key concepts unique to our approach and experience.

- » **INTERIM TESTING:** To the extent possible, we like to obtain a preliminary schedule of expenditures of federal awards and state financial assistance in order to begin any grant testing for grants we know will be must-select programs in order to complete such testing, or at least the majority thereof, during interim procedures or otherwise in advance of final audit fieldwork. This helps us ensure a fully completed audit in the most timely manner possible, while also helping reduce the burden on your staff by limiting the amount of grant-related audit work when trying to focus on the year-end close and financial statements.
- » **GRANT CONSULTING EXPERIENCE:** We're not just auditors, we often function in a grant consultant capacity as well. Most recently, we worked with nearly 50 different local governments, including a handful of counties, providing American Rescue Plan Act (ARPA) reporting and compliance services, effectively allowing the governments to just focus on putting ARPA funds to use for their communities while we handle all of the back-end compliance work. This is not the first time we've worked in this capacity, and our commitment to working with clients through more than just the audit process makes us more rounded than other CPA firms. Simply put—if you've got questions about grant compliance, we're here to help!
- » **FOCUSED RISK ASSESSMENT:** While the overall single audit procedures and guidance we follow are very structured, there is still a degree of auditor judgment involved in the design of specific testing related to your major grant programs. Much like our financial statement approach, we refined our grant testing approach to only focus on the most high-risk and impactful areas of your major grant programs, and avoid testing unimportant and inconsequential details that are not material to the grant program.

# Audit / Technical Approach to the Project

## d. Quality Control Peer Review Overview

### Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year-long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- » Method of assigning personnel to engagements
- » Hiring of qualified employees
- » Supervision of staff personnel
- » Independence policies & consultation policies (internal and external) on technical matters
- » Continuing professional development and training
- » Advancement and promotion of personnel
- » Acceptance and continuance of clientele
- » Inspection reviews of quality control policies & procedures

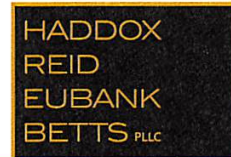
James Moore  
has successfully  
completed 15 triennial  
peer reviews with no  
letters of comment  
or deficiencies  
ever reported. Our  
fifteenth peer review  
report, dated April  
23, 2021, is found on  
the following page.

You will see our peer review notes a “pass” rating, which is the *best rating awarded*. This peer review included a review of nonprofit and governmental engagements.

Although receiving a “pass” rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.

# Audit / Technical Approach to the Project

## d. Quality Control Peer Review Report



CPAs & Advisors

### REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

To the Members  
James Moore & Co., P.L.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

The firm is responsible for designing 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 and audits of employee benefit plans.

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 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*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

# Audit / Technical Approach to the Project

## e. Response Time and Schedule of Service

### Response Time

We believe constant and open communication with you is the key to monitoring the progress of your audit in order to meet the schedule and budget requirements. Since we communicate regularly during the entire audit process, there will be no surprises when we issue our reports. Every member of your engagement team has a specific role to play, and our audit approach includes well-defined steps that involve schedule planning, progress monitoring, and diligent and flexible communication.

We typically provide clients with three points of contact with the firm. This allows for expedited resolution or communication at all times. The team members will remain consistent for familiarity of the client and work performed. The engagement will be reviewed and managed by senior team members in our firm. Meetings will be scheduled periodically to communicate any team or engagement issues.

Emphasizing two-way communication with you ensures dates associated with our agreed-upon timeline are not compromised. As such, all management personnel with James Moore will be available for telephone calls and specific inquiries. **One or more management personnel will be available for meetings within a 24-hour notice.**

With two offices less than an hour from the City, we can address urgent matters in a more timely manner and be available for face-to-face meetings at short notice.

### Tentative Schedule for Performing Key Aspects of the Audit

Our team understands the critical importance of meeting deadlines. We utilize an efficient audit process, which involves beginning with the end in mind and creating a comprehensive audit timeline in partnership with our clients. Our proposed timeline is provided below:

Audit Phase	Date
Planning	August and September
Fieldwork	January and February
Draft Report	No Later Than March 15
Exit Conference	Last Week of March
Final Reports Issued	No Later Than March 31
Formal Presentation to the City Commission	April City Commission Meeting

We hold ourselves and our clients accountable to ensure timely completion and delivery of engagements. Our ability to meet your deadlines depends on the quality, timeliness, and accuracy of your records. We also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments, changes in your accounting personnel, and/or untimely assistance could impact the audit timeline and affect our ability to meet your deadlines.



# Audit / Technical Approach to the Project

## *f. Technology and Your Audit*

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

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

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

### Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you’ve provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to the ShareFile Request List, not only does it allow all individuals with access to follow through the same conversation surrounding any follow-up questions on an audit request, but it also allows individuals to be specifically tagged in a conversation so your team members spend less time having to filter through all the noise to find anything they might need to reply to.

### Task Assignment

Tasks can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals.

### Due Date Tracking

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

### Status View

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

### Subsequent Year Rollforward

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

#### ShareFile Request List: Requested Files

### View Task 53

Task Details

Requested Files

Comments & Activity

Status: For Review

Request Date: 01/11/2023

Due Date: 3/31/2023

Category: Other Confirmations

Assignee: June Steding and Susan Scrogam

Description: Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy

5

Reference files

Delete all

+ Add more

DOC

County Revenue Template - Published.docx

DOC

Dukes Energy Utility Tax and Franchise Fees - Published.doc

DOC

Debt Confirm Template - Published.docx

DOC

Grant Confirm Template - Published.docx

DOC

Revenue Confirm Template - Published.docx

# Audit / Technical Approach to the Project

## f. Technology and Your Audit

### ShareFile Request List: Auditor View

ID	Status	Request Date	Due Date	Description	Category	Assignee	Requested Files
55	In Progress	03/14/2023	03/15/2023	Final Trial Balance in Excel as of 9/30/2022	Financial Statements	June Steding Susan Scrogam	1
54	In Progress	04/04/2023	04/19/2023	For the following journal entries in the attached excel sheet, please provide the following:  1.) Any applicable support (invoice, PO, etc) 2.) Documentation of proper approval	Journal Entry	June Steding Susan Scrogam	0
53	For Review	01/11/2023	03/31/2023	Completed confirmations for distribution (we will send to third parties) - Debt, Pinellas County, Pinellas County Tax Collector, Duke Energy	Other Confirmations	June Steding Susan Scrogam	4
52	For Review	01/11/2023	03/31/2023	Legal letter confirmations for distribution (we will send to attorneys)	Legal Confirmations	June Steding Susan Scrogam	2
51	For Review	01/11/2023	03/31/2023	Please provide updated Internal Control narratives for Payroll, Cash Receipts, and any other	Narratives and Walkthru	June Steding	3
50	For Review	01/11/2023	03/31/2023	Please provide any intere			
49	Complete	01/11/2023	03/31/2023	Please provide any collect			

### ShareFile Request List: Client View

JAMESMOORE							
Hello Rhonda, You have 59 tasks associated with "City of Flagler Beach, Florida - FY22"							
ID	Status	Request Date	Due Date	Description	Assignee	Uploads	Actions
2	Top Review	12/20/2022	3/27/2023	FY2022 payroll registers that show each employee and gross earnings.	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	2	Update
3	Top Review	12/20/2022	3/27/2023	FY2022 check register (including checks, EP's, and all other disbursements)	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	1	Update
4	Top Review	12/20/2022	3/4/2023	FY2022 preliminary trial balance	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	1	Update
5	Top Review	12/20/2022	3/27/2023	Preliminary Master Grants List for FY2022	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	2	Update
6	Top Review	12/20/2022	3/4/2023	A listing of general journal entries posted in FY2022 (see attached for FY support)	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	2	Update
7	Top Review	12/20/2022	3/27/2023	Updated versions of internal control narratives (we will attach the narratives from the FY2022 audit to review and modify for any changes as needed)	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	4	Update
8	Top Review	12/20/2022	3/27/2023	Copies of all new debt and lease agreements, along with any amendments, entered into during FY2022. Also, please provide us with debt covenant.	Hollie Mahoney, Rhonda Allen and Brenda Ludecker	10	Update

### ShareFile Request List: Comments Pane

#### View Task 29

Task Details

Requested Files

Comments & Activity

Please provide the invoice/payment support for the vehicle lease payment(s) made in FY22 as well as a general ledger detail of account 300.055.519.272

Edit

@hilary1 uploaded the payment support for the vehicle leases and the GL detail of the account 300.055.519.272 as you requested.

Agree

Write a comment (Use @ to mention someone or @all to notify everyone)...

Post Comment

## Weekly Status Calls

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

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



# Audit / Technical Approach to the Project

## *g. Special Assistance Needed*

During the preliminary phase of the audit, we anticipate requiring the assistance of your staff members for document gathering tasks. After the preliminary phase, their services will be requested on an as-needed basis for providing explanations and typing requested confirmations. If a request requires a staff member extended time to complete, it will first be presented to the individual's supervisor for approval.



## *h. Volume of Work, IT Capabilities, Assigned Staff and Hours*

While our current staff are enough to serve all of our existing clients, we continue to hire new personnel on a regular basis. As our workload increases, our firm stays ready to provide the highest level of client service. The bottom line—we always will have the ability to complete the work required by the City.

Currently, during our government season (primarily November–March); our scheduled hours versus capacity of supervisory personnel is at approximately 70% based on projections for this upcoming government audit season. Based on a government services supervisory team (seniors and above) of approximately 40 individuals, this results in an overall expected capacity of approximately 6,000–8,000 hours.

Provided on pages 11–12 are our IT capabilities.

Provided on page 6 are the assigned staff levels with associated hours.



## *i. Additional Information*

As the City's current auditor, we already have a deep understanding of the services required. Continuing our relationship with the City is of utmost importance to us.



# Innovation and Additional Services



# Innovation and Additional Services

## *a. Innovation in Audit Process*

The integration of artificial intelligence (AI) enables James Moore to remain abreast of the latest developments in auditing and accounting. Employing a thorough methodology, we leverage AI technologies in our review and audit processes.

This approach encompasses a thorough examination of system architecture, data integrity checks, evaluation of access controls, analysis of transaction logs, and utilization of AI algorithms for anomaly detection and pattern recognition.

Some of the potential benefits for our clients include:

1. **Automated Data Analysis:** AI-powered software can automatically analyze vast amounts of financial data, helping us identify trends, anomalies, and potential compliance issues more quickly and accurately than manual methods.
2. **Predictive Analytics:** AI can be used to build predictive models that forecast financial trends and potential risks, enabling us to make proactive decisions and provide strategic insights to our clients.
3. **Natural Language Processing (NLP):** NLP algorithms can be employed to process and extract insights from financial news, reports, and regulatory updates in real-time, ensuring the firm is aware of the latest industry developments.
4. **Regulatory Compliance:** AI can assist in monitoring changes in tax codes, accounting standards, and financial regulations, helping the firm adapt our practices to remain compliant with the latest requirements.
5. **Client Advisory:** AI-powered tools can provide personalized recommendations and insights to clients, helping us offer more value-added services and stay ahead of competitors.
6. **Fraud Detection:** AI can enhance fraud detection capabilities by analyzing transaction data for unusual patterns or anomalies, helping the firm protect our clients from financial risks.
7. **Workflow Automation:** AI-driven automation can streamline routine tasks such as data entry and reconciliation, allowing us to focus on higher-value tasks like strategic planning and advising clients.
8. **Continuous Learning:** AI can recommend relevant training courses, articles, and resources to keep us updated on industry best practices and emerging trends.
9. **Risk Assessment:** AI can assess the risk associated with financial decisions, helping James Moore make informed recommendations to clients and identify potential areas of concern.
10. **Client Engagement:** AI-powered chatbots and virtual assistants can improve client engagement by providing instant answers to common questions and facilitating communication between the firm and our clients.

By incorporating AI into our operations, James Moore strengthens our capacity to respond to shifting industry landscapes, deliver enhanced services to clients, maintain competitiveness in a dynamic business environment, and ensure thorough scrutiny and assurance of system reliability and compliance. This fusion of AI capabilities with traditional auditing approaches ensures comprehensive oversight.

# Innovation and Additional Services

## *b. Additional Services*

More than just an  
accounting and audit firm.  
**Much more.**



At James Moore, we understand governments are concerned with more than just financial statements, so we offer a wide range of services to help you in every aspect of your operations.

- » **Audit & Assurance** - Have confidence that your financial reporting meets industry standards and federal and state regulations.
- » **Accounting & Controllershship** - Complement your existing financial staff or outsource your accounting completely, for a customized solution that suits your needs.
- » **ARPA Consulting** - You can be confident that your ARPA project and expenditure reports are accurately documented.
- » **Board Development & Training** - Cultivate an engaged and enthusiastic board with the skills needed to help your organization succeed.
- » **Cost Allocation Planning** - Help manage costs and avoid unnecessary or unwanted spending through better planning.
- » **Data Analytics and Business Intelligence** - Gain access and insights to your data not previously available as we empower you to maximize the value of your organization's data.
- » **Employee Benefit Plan Audits** - Give your employees peace of mind that their retirement funds are protected and secure.
- » **Internal Control Evaluations** - See how robust and effective your accounting controls are and help reduce the risk of fraud and loss.
- » **Technology Solutions** - Safeguard your IT network and maintain secure cyber-connections with your clients and employees.
- » **HR Solutions** - Gain peace of mind over the needs of your unique workforce in an ever-changing compliance environment.
- » **Operational Excellence** - Improve your operations and grow your bottom line by redirecting your resources to the things that matter most.
- » **Strategic Planning** - Refine your goals, establish priorities, and develop clear steps so your team can move forward with clarity and confidence.
- » **Transition Planning & Leadership Development** - Strengthen your board and talent pipeline with a transition plan to handle succession development challenges.

# Innovation and Additional Services

## *b. Additional Services*

At James Moore, our contributions to your success can go far beyond your routine accounting and financial reporting needs. With decades of experience helping government entities of all sizes, our team has the knowledge you need as your organization goes through the many stages of its journey. James Moore provides a variety of informational articles, tools, and webinar sessions to educate management and staff and keep organizations informed of important developments. A majority of the training offered to our clients is eligible for Continuing Professional Education credits.

When James Moore launched its first Government Summer CPE Series, there were nearly 1,500 participants. With such an enthusiastic response from participants, we established it as an annual program. Every year we provide 15 hours of no-cost government CPE in the form of live weekly webinars that address the concerns you face.

The topics for our 2024 series are still being finalized. Our 2023 series consisted of five sessions (worth 2 credit hours each) covering a variety of topics:

- » Understanding Government Financial Statements – *presented by Zach Chalifour, your consulting partner*
- » Breaking the Barriers: Embracing a Skills-Based Approach
- » Preparing for Disaster
- » Data-Driven Decision Making
- » GASB Update – *presented by James Halleran, your lead partner and Zach Chalifour, your consulting partner*

Each year we update our webinar series based on current events and what is important to governmental entities related to accounting and auditing topics.

### *Insights By James Moore*

*Insights By James Moore* (<https://www.jmco.com/insights/>) is our firm's informational portal that features current webinars and webinar recordings, guides, articles, and whitepapers ranging from current legislation to industry-specific news.

**There are no fees associated with attending these webinars or reviewing these publications.**





## REFERENCE FORM

**RESPONDENTS NAME:** James Moore & Co., P.L.

Please provide a minimum of three (3) contact references, or the number specified in the solicitation document. The references must be present or past clients within the past 5 years, preferably within governmental municipalities with requirements similar to those included in this solicitation.

<b>Agency Name</b>	<u>City of New Smyrna Beach</u>	
Address	<u>210 Sams Avenue, New Smyrna Beach, FL 32168</u>	
Contact Person	<u>Natalia Eckroth, Finance Director</u>	Phone No. <u>(386) 410-2651</u>
Email Address	<u>neckroth@cityofnsb.com</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit</u>	
Dates of Service	<u>2009-2013; 2019-present</u>	
<b>Agency Name</b>	<u>City of Port Orange</u>	
Address	<u>1000 City Center Circle, Port Orange, FL 32129</u>	
Contact Person	<u>John McKinney, Finance Director</u>	Phone No. <u>(386) 506-5700</u>
Email Address	<u>jmckinney@port-orange.org</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit</u>	
Dates of Service	<u>2013-present</u>	
<b>Agency Name</b>	<u>City of Daytona Beach Shores</u>	
Address	<u>2990 South Atlantic Avenue, Daytona Beach Shores, FL 32118</u>	
Contact Person	<u>Kurt Swartzlander, City Manager</u>	Phone No. <u>(386) 763-5329</u>
Email Address	<u>kswartzlander@cityofdbbs.org</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit</u>	
Dates of Service	<u>2021-present</u>	

Use additional pages if needed.





## REFERENCE FORM

**RESPONDENTS NAME:** James Moore & Co., P.L.

Please provide a minimum of three (3) contact references, or the number specified in the solicitation document. The references must be present or past clients within the past 5 years, preferably within governmental municipalities with requirements similar to those included in this solicitation.

<b>Agency Name</b>	<u>City of South Daytona</u>	
Address	<u>1672 South Ridgewood Avenue, South Daytona, FL 32119</u>	
Contact Person	<u>Jason Oliva, Finance Director</u>	Phone No. <u>(386) 322-3065</u>
Email Address	<u>joliva@southdaytona.org</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit</u>	
Dates of Service	<u>2019-present</u>	
<b>Agency Name</b>	<u>City of Holly Hill</u>	
Address	<u>1065 Ridgewood Avenue, Holly Hill, FL 32117</u>	
Contact Person	<u>Joe Forte, City Manager</u>	Phone No. <u>(386) 248-9425</u>
Email Address	<u>jforte@hollyhill.org</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit</u>	
Dates of Service	<u>2020-present</u>	
<b>Agency Name</b>	<u>City of Ormond Beach</u>	
Address	<u>22 South Beach Street, Ormond Beach, FL 32174</u>	
Contact Person	<u>Kelly McGuire, Finance Director</u>	Phone No. <u>(386) 676-3212</u>
Email Address	<u>kelly.mcguire@ormondbeach.org</u>	
Project Title	<u>Audit</u>	
Services Provided	<u>Financial Audit, Single Audit, ACFR, Utility Audit, Landfill Audit</u>	
Dates of Service	<u>2002-present</u>	

Use additional pages if needed.





## REFERENCE FORM

**RESPONDENTS NAME:** James Moore & Co., P.L.

Please provide a minimum of three (3) contact references, or the number specified in the solicitation document. The references must be present or past clients within the past 5 years, preferably within governmental municipalities with requirements similar to those included in this solicitation.

**Agency Name** City of Palm Coast  
**Address** 160 Lake Avenue, Palm Coast, FL 32164  
**Contact Person** Helena Alves, Finance Director **Phone No.** (386) 986-4745  
**Email Address** HAlves@palmcoastgov.com  
**Project Title** Audit  
**Services Provided** Financial Audit, Single Audit, ACFR, Utility Audit  
**Dates of Service** 2004-present

**Agency Name** City of DeLand  
**Address** 120 South Florida Avenue, DeLand, FL 32720  
**Contact Person** Dan Stauffer, Finance Director **Phone No.** (386) 626-7077  
**Email Address** staufferd@deland.org  
**Project Title** Audit  
**Services Provided** Financial Audit, Single Audit, ACFR, Utility Audit  
**Dates of Service** 2014-present

**Agency Name** \_\_\_\_\_  
**Address** \_\_\_\_\_  
**Contact Person** \_\_\_\_\_ **Phone No.** \_\_\_\_\_  
**Email Address** \_\_\_\_\_  
**Project Title** \_\_\_\_\_  
**Services Provided** \_\_\_\_\_  
**Dates of Service** \_\_\_\_\_

Use additional pages if needed.

# Location and Accessibility



# Location and Accessibility

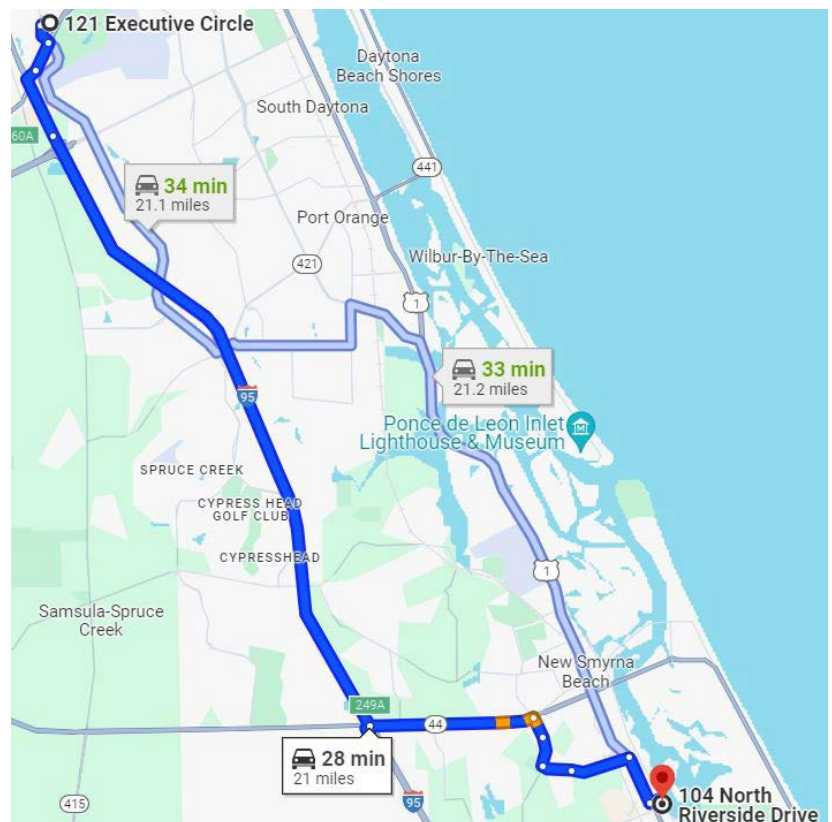
## Location

The majority of clients who come to us from Big 4 audit firms tell us they experience better value with more personal attention throughout our engagement and beyond.

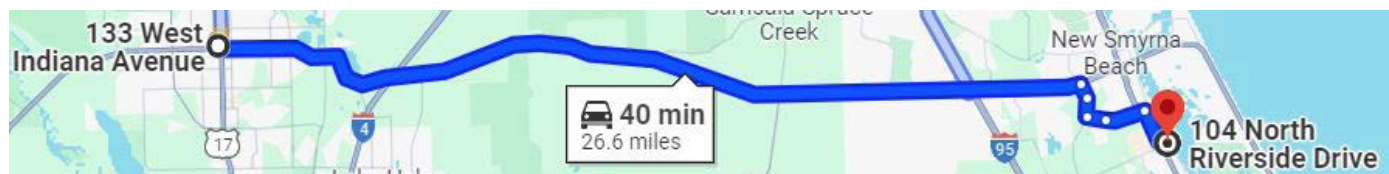
As a Florida-based company with worldwide resources, we can provide the close, attentive service you deserve while still offering the global expertise you need. James Moore is a member of AGN International, an association of independent accounting firms representing all 50 states and more than 80 nations around the world, complementing our ability to serve our clients. Our membership gives us access to additional technical resources, specialty services, and niche capabilities including expertise on state and local tax matters. Should a matter arise for which our professionals need to seek guidance on specific nuances, we can quickly survey the collective experience of AGN's professionals nationwide.

With two offices less than an hour from the City of Edgewater, we can address urgent matters in a timelier manner and be available for face-to-face meetings at short notice.

### Daytona Beach Office to Edgewater



### DeLand Office to Edgewater



## Accessibility

Emphasizing two-way communication with you ensures dates associated with our agreed-upon timeline are not compromised. As such, all management personnel with James Moore will be available for telephone calls and specific inquiries. We return emails and voicemails within 24 hours. One or more management personnel will be available for meetings within a 24-hour notice.





Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

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

5931 NW 1ST PLACE  
GAINESVILLE FL 32607-2063

**LICENSE NUMBER: AD0015868**

**EXPIRATION DATE: DECEMBER 31, 2025**

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ISSUED: 11/18/2023

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

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**HALLERAN, JAMES ANDREW**

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

**LICENSE NUMBER: AC0027856**

**EXPIRATION DATE: DECEMBER 31, 2025**

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**CHALIFOUR, ZACHARY ANDRE**

6682 MERRYVALE LANE  
PORT ORANGE FL 32128

**LICENSE NUMBER: AC40203**

**EXPIRATION DATE: DECEMBER 31, 2024**

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**PAYNE, WILLIAM MARK**

2477 TIM GAMBLE PLACE  
SUITE 200  
TALLAHASSEE FL 32308

**LICENSE NUMBER: AC0027048**

**EXPIRATION DATE: DECEMBER 31, 2025**

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**WALKER, CAITLAN B**

5278 PLANTATION HOME WAY  
PORT ORANGE FL 32128

**LICENSE NUMBER: AC46942**

**EXPIRATION DATE: DECEMBER 31, 2024**

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**MCKITRICK, BRENDAN KEITH**

5526 SW 93RD WAY  
GAINESVILLE FL 32608

**LICENSE NUMBER: AC43320**

**EXPIRATION DATE: DECEMBER 31, 2025**

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

**VAN ZANDT, JOSHUA RICHARD**

128 FLAMINGO RD  
EDGEWATER  
EDGEWATER FL 32141

**LICENSE NUMBER: AC49176**

**EXPIRATION DATE: DECEMBER 31, 2024**

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



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# *State of Florida*

## *Department of State*

I certify from the records of this office that JAMES MOORE & CO., P.L. is a limited liability company organized under the laws of the State of Florida, filed on October 14, 1993.

The document number of this limited liability company is L93000000354.

I further certify that said limited liability company has paid all fees due this office through December 31, 2023, that its most recent annual report was filed on April 7, 2023, and that its status is active.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Eleventh day of January, 2024*



  
*Secretary of State*

Tracking Number: 1422884705CU

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>





[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

## Detail by Entity Name

Florida Limited Liability Company  
JAMES MOORE & CO., P.L.

### Filing Information

<b>Document Number</b>	L93000000354
<b>FEI/EIN Number</b>	59-3204548
<b>Date Filed</b>	10/14/1993
<b>State</b>	FL
<b>Status</b>	ACTIVE
<b>Last Event</b>	LC AMENDMENT
<b>Event Date Filed</b>	06/07/2022
<b>Event Effective Date</b>	NONE

### Principal Address

5931 NW 1ST PL  
GAINESVILLE, FL 32607

Changed: 04/03/2008

### Mailing Address

5931 NW 1ST PL  
GAINESVILLE, FL 32607

Changed: 04/03/2008

### Registered Agent Name & Address

FORBES, SUZANNE E  
5931 NW 1ST PL  
GAINESVILLE, FL 32607

Name Changed: 04/04/2020

Address Changed: 05/01/2006

### Authorized Person(s) Detail

#### **Name & Address**

Title MGRM

FORBES, SUZANNE E  
5931 NW 1ST PL  
GAINESVILLE, FL 32607

Title MGRM

KURDZIEL, KENNETH W  
5931 NW 1ST PL  
GAINESVILLE, FL 32607

Title MGRM

PAYNE, W MARK M  
5931 N.W. 1ST PL  
GAINESVILLE, FL 32607

Title MGRM

Sibley, Michael J  
5931 NW 1ST PL  
GAINESVILLE, FL 32607

Title MGRM/MGR

VANDUZER, JOHN  
5931 NW 1ST PL  
GAINESVILLE, FL 32607

#### Annual Reports

Report Year	Filed Date
2021	04/28/2021
2022	04/28/2022
2023	04/07/2023

#### Document Images

<a href="#">04/07/2023 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">06/07/2022 -- LC Amendment</a>	<a href="#">View image in PDF format</a>
<a href="#">04/28/2022 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/28/2021 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/04/2020 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/29/2019 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/25/2018 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/17/2017 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/23/2016 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/09/2015 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">03/07/2014 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">03/26/2013 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/08/2012 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/13/2011 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>

<a href="#">03/09/2010 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/24/2009 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/03/2008 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">05/31/2007 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">05/01/2006 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/27/2005 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/30/2004 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/29/2003 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/30/2002 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/28/2001 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/17/2000 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/07/2000 -- Amendment</a>	View image in PDF format
<a href="#">04/05/1999 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/06/1998 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/21/1997 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/21/1997 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/21/1997 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">04/25/1995 -- ANNUAL REPORT</a>	View image in PDF format



**PROFESSIONAL SERVICES AGREEMENT**  
**AUDITING SERVICES**  
**Request for Proposals (RFP) #24-FN-05**

**THIS AGREEMENT** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by and between \_\_\_\_\_, duly authorized to conduct \_\_\_\_\_ business in the State of Florida and whose address is \_\_\_\_\_, hereinafter, called “CONSULTANT” and the **CITY OF EDGEWATER**, a political subdivision of the State of Florida, whose address is 104 North Riverside Drive, Edgewater, FL 32132, hereinafter called “CITY”.

**SECTION 1. AGREEMENT.** The terms of this Agreement, together with the incorporation of the terms and conditions of the Request for Proposals (RFP #24-FN-05), and any exhibits, schedules and attachments hereto, and any and all amendments relating to same, and any and all submittals from CONSULTANT, constitute the entire Agreement between CITY and CONSULTANT. This Agreement is the final, complete and exclusive expression of the terms and conditions of the parties’ Agreement. Any and all prior agreements, representations, negotiations, and understandings made by the parties, oral or written, expressed or implied, are hereby superseded and merged herein.

**SECTION 2. TERM OF AGREEMENT.** The term of this Agreement for the fiscal year ending September 30, 2024, is for five (5) years, with the renewal option to audit the City of Edgewater financial statements, and the CRA financial statements (if applicable), for another five (5) fiscal year period. Renewal options may be exercised at the discretion of the City based on performance of the company and adherence to the terms and conditions set forth in the RFP documents. The City retains the sole right to determine whether the renewal option shall be granted.

**SECTION 3. COMPENSATION.** For Services rendered, the CITY shall pay the CONSULTANT a lump-sum fee, including or excluding reimbursable expenses as mutually agreed upon. Unless otherwise agreed in a Scope of Services, the CONSULTANT will invoice the City monthly based upon the CONSULTANT’s estimate of the portion of the total Services actually completed at the time of billing.

**SECTION 4. REIMBURSABLE EXPENSES.** “Reimbursable Expenses” means the actual, necessary and reasonable expenses incurred directly or indirectly in connection with the Project for: transportation and subsistence incidental thereto for travel; toll telephone calls and facsimiles; reproduction of reports, drawings and specifications, and similar Project-related items; as provided in the City’s Purchasing Policy.

**SECTION 5. NOTICES.** Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered or certified United States mail, return receipts requested, addressed to the party for whom it is intended at the place last specified. The place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this Section. For the present, the parties designate the following as the respective places for giving of notice, to-wit:

**For City:**

Bonnie Zlotnik, City Clerk  
City of Edgewater  
104 N. Riverside Drive  
Edgewater, FL 32132  
(386)424-2400 #1203

**For Consultant:**

\_\_\_\_\_, \_\_\_\_\_ (Name, Title)  
\_\_\_\_\_. (Company)  
\_\_\_\_\_ (Address)  
\_\_\_\_\_ (City, State, Zip)  
\_\_\_\_\_ (Phone)

**SECTION 6. RIGHTS AT LAW RETAINED.** The rights and remedies of CITY, provided for under this Agreement, are in addition and supplemental to any other rights and remedies provided by law.

**SECTION 7. CONTROLLING LAW, VENUE, ATTORNEY'S FEES.** This Agreement is to be governed, construed, and interpreted by, through and under the laws of Florida. Venue for any litigation between the parties to this Agreement shall be in the County of Volusia, Florida and any trial shall be non-jury. Each party agrees to bear its own costs and attorney's fees relating to any dispute arising under this Agreement.

**SECTION 8. MODIFICATIONS TO AGREEMENT.** This Agreement and any exhibits, amendments and schedules may only be amended, supplemented, modified or canceled by a written instrument duly executed by the parties hereto of equal dignity herewith.

**SECTION 9. SEVERABILITY.** If, during the term of this Agreement, it is found that a specific clause or condition of this Agreement is illegal under federal or state law, the remainder of the Agreement not affected by such a ruling shall remain in force and effect.

**SECTION 10. WAIVER OF JURY TRIAL.** THE CITY AND CONSULTANT HAVE SPECIFICALLY WAIVED THE RIGHT TO A JURY TRIAL CONCERNING ANY DISPUTES WHICH MAY ARISE CONCERNING THIS AGREEMENT.

**SECTION 11. NON-WAIVER.** No indulgence, waiver, election or non-election by CITY under this Agreement shall affect CONSULTANT's duties and obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date written above for execution by CITY.

WITNESSES:

CITY OF EDGEWATER

\_\_\_\_\_

\_\_\_\_\_  
Glenn A. Irby, City Manager

\_\_\_\_\_

\_\_\_\_\_  
Bonnie Zlotnik, City Clerk  
Dated: \_\_\_\_\_

WITNESSES:

\_\_\_\_\_  
Deborah Cronin

FIRMS

By:

\_\_\_\_\_  
James Halleran, Partner

Dated: 5/13/2024

\_\_\_\_\_  
Cheri Swan

Attachments: A. RFP #24-FN-05

B. Firm Response to RFP

C. Scope of Service

Approved by the City Council of the City of  
Edgewater at a meeting held on this \_\_\_\_\_  
day of \_\_\_\_\_, 2024 under  
Agenda Item No. \_\_\_\_\_.

## DECLARATION STATEMENT/DOCUMENT NOTIFICATION AFFIDAVIT

Dear Mayor and Council Members:

The undersigned, as Proposer (herein used in the masculine, singular, irrespective of actual gender and number) declares that he is the only person interested in this bid or in the contract to which this bid pertains, and that this bid is made without connection or arrangement with any other person and this bid is in every respect fair and made in good faith, without collusion or fraud.

The Proposer further declares that he has complied in every respect with all the Instructions to Proposers issued prior to the opening of bids, and that he has satisfied himself fully relative to all matters and conditions with respect to the general condition of the contract to which the bid pertains. In addition, the Proposer acknowledges and affirms understanding and compliance with all additional requirements, forms, terms and conditions included in this solicitation document.

The Proposer puts forth and agrees, if this bid is accepted, to execute an appropriate City document for the purpose of establishing a formal contractual relationship between him, and the City, for the performance of all requirements to which the bid pertains. The Proposer states that the bid is based upon the bid documents listed by **RFP 24-FN-05 - Auditing Services**.

I, **James Halleran** acknowledge that I have legal authorization to  
(printed name)

contractually bind **James Moore & Co., P.L.**  
(Company Name)

I further acknowledge that as part of my response to this solicitation, I have read reviewed and acknowledge the following terms and conditions detailed in the electronic bid document posted on the City's E-Procurement Portal:

- Conflict of Interest Affidavit
- Drug Free Workplace Certification
- Public Entity Crimes Statement
- Immigration Laws Notification
- Non -Collusion Affidavit of Prime Bidder
- Employment Eligibility Verification System (E-Verify) Acknowledgement
- Scrutinized Companies pursuant to FS Sections 287.135 and 215.473
- No Lobbying Notification
- Debarment and Suspension Certifications
- Public Records Requirements
- Professional Services Contract – SIGNED

I hereby swear or affirm that I have read and that I understand and accept all the requirements and regulations imposed by the above-referenced documents and that I acknowledge and accept that

the above-referenced documents and all terms and conditions contained therein are included in the response to this solicitation.

James Moore & Co., P.L.

Company

James Halleran

Authorized Signature

James Halleran, Partner

Printed Name & Title

5/13/2024

Date

STATE OF Florida COUNTY OF Leon

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization,

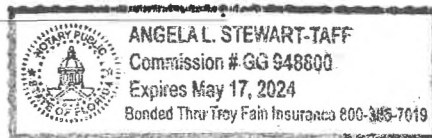
this 13 day of, 20 24, by James Halleran Personally Known OR Produced Identification,

Type of Identification Produced

N/A

Angela L. Stewart-Taff

(Signature of Notary Public)



Notary Stamp/Seal

# Additional Classifications and Associated Fees



JAMES  
MOORE





## Extraordinary only refers to our level of service.

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

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

### How We Bill For Additional Professional Services

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are listed below.

Position	Hourly Rate
Partner/Director	\$300
Senior Manager/Manager	\$225
Senior/Associate Accountant	\$175
Staff Accountant	\$125
IT Audit	\$225
Administrative	\$100



## Vendor Information Form

### CITY OF EDGEWATER

104 N Riverside Drive, Edgewater, FL 32132

Email to: [purchasing@cityofedgewater.org](mailto:purchasing@cityofedgewater.org)

**Form is to be completed by Vendor.** If a "DBA", please be sure this is indicated on W-9

Date 5/13/2024

Company Name: James Moore & Co., P.L.

FEIN or SS#: 59-3204548

Service or Commodity Provided accounting/auditing services

Mail Address: 121 Executive Circle

City: Daytona Beach

State: FL

Zip+4: 32114

Remit Address: 5931 NW 1st Place

City: Gainesville

State: FL

Zip+4: 32607

Phone: 386.257.4100

Email: James.Halleran@jmco.com

Purchase Orders to be sent to: 5931 NW 1st Place, Gainesville, FL 32607

Phone: 352.378.1331

Email: Josh.Kimmell@jmco.com

Accounts Receivable Contact Name: Josh Kimmell

Phone: 352.378.1331

Email: Josh.Kimmell@jmco.com

#### Vendor Instructions

If your company provides services performed on City property, you will also be required to submit an ACORD Insurance Certificate naming the City of Edgewater as an additional insured, along with a copy of the additional insured endorsement from your policy, prior to services being rendered.

The City of Edgewater is exempt from the payment of Florida sales and use tax. Copies of the City's Sales Tax Exemption Certificate are available upon request to [purchasing@cityofedgewater.org](mailto:purchasing@cityofedgewater.org).

The City's payment terms are per Florida Prompt Payment Act and all invoices/billing should be sent to: City of Edgewater, PO Box 100, Edgewater, FL 32132.

**A completed Form W-9 must be submitted with this Vendor Information Form.**

Submission of this Vendor Information Form constitutes agreement with the Purchase Order Terms and Conditions as found on the City's website: <https://www.cityofedgewater.org/finance/page/purchasing-policies>

Payment Options:

☐ Check

☒ Direct Deposit/ACH

**NOTE: If your firm selects Direct Deposit/ACH form of payment, staff will reach out to obtain banking information upon award of contract.**

Under penalties of perjury, I certify that the above information is complete and accurate. If direct deposit was the method selected, I hereby authorize The City of Edgewater to automatically deposit payment for invoices into our account at the financial institution listed. I also authorize withdrawal transaction from the account, limited to the amount of the original deposit, in the event of an overpayment or erroneous deposit. This authorization will remain in effect until The City of Edgewater has received, in writing, our cancellation notification. I will notify the City in writing of any account changes or closure, in such a manner as to afford the City ample time to act upon it. I understand that failure to do so may result in deposit failure.

Authorized Signature

Date 5/13/2024

Name (printed) James Moore & Co., P.L.

Title Partner

#### FOR OFFICE USE ONLY

Received

Processed

Approved

by

by

by

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>James Moore &amp; Co., P.L.</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► <b>P</b> <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ►	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) See instructions. <b>5931 NW 1st Pl</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>Gainesville, FL 32607-2063</b>	
	7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
5	9	-	3	2	0	4	5	4
								8

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign  
Here

Signature of  
U.S. person ►

Date ► 1/17/2024

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

# Additional Classifications and Associated Fees



JAMES  
MOORE



# Additional Classifications and Associated Fees

## Extraordinary only refers to our level of service.

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

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Senior/Associate Accountant	\$175
Staff Accountant	\$125
IT Audit	\$225
Administrative	\$100