



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

[PURVIS, GRAY AND COMPANY, LLP] 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

Purvis, Gray and Company, LLP Response

CONTACT INFORMATION

Company:

Purvis, Gray and Company, LLP

Email:

jkelsey@purvisgray.com

Contact:

Jessica Kelsey

Address:

P.O. Box 141270
Gainesville, FL 32614

Phone:

N/A

Website:

purvisgray.com

Submission Date:

May 15, 2024 3:06 PM

ADDENDA CONFIRMATION

Addendum #1

Confirmed Apr 22, 2024 1:51 PM by Jessica Kelsey

Addendum #2

Confirmed May 3, 2024 11:06 AM by Jessica Kelsey

Addendum #3

Confirmed May 7, 2024 12:35 PM by Jessica Kelsey

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](#)

11.2_-_W9_(signed).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.

11.4_Title_Page_City_of_Edgewater.pdf

5. Letter of Transmittal*

Please upload your Letter of Transmittal here.

11.5_Letter_of_Transmittal_City_of_Edgewater.pdf

6. Company History*

Please upload all documents pertaining to your Company History here.

11.6_Company_History_City_of_Edgewater.pdf

7. Firm's Qualifications and Experience*

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

11.7_(E1)_Qualifications_and_Experience_City_of_Edgewater.pdf

8. Personnel

Please upload all documents pertaining to Personnel here

11.8_(E2)_Personnel_City_of_Edgewater.pdf

9. Scope Response*

Upload all documents pertaining to your Scope Response here.

11.9_(E3)_Scope_Response_City_of_Edgewater.pdf

10. Audit/Technical Approach to Project*

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

11.10_(E3)_Audit_Technical_Approach_City_of_Edgewater.pdf

11. Innovation and Additional Services

Upload documents pertaining to Innovation and Additional Services here.

11.11_(E4)_Innovation_and_Additional_Services.pdf

12. Reference Form*

Please download the below documents, complete, and upload.

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

11.12_(E5)_Form_-_References_City_of_Edgewater.pdf

13. Location and Accessibility*

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

11.13_Location_and_Accessibility.pdf

14. Other Documents

Please upload any additional documents here.

For example:

Professional Certifications

Licenses

11.14_Other_Documents_City_of_Edgewater.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...](#)

11.15_Form_-_Professional_Services_Agreement_(signed).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...](#)

11.17_Form_-_Declaration_Statement_City_of_Edgewater_(signed).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.

11.19_Statement_of_Additional_Classifications_and_Associated_Fees.pdf

20. Vendor Information/Proposers Qualifications

TYPE OF FIRM*

Please select the type of firm for your organization.

Partnership

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.

N/A

OTHER*

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

N/A

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

YEARS IN BUSINESS*

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

78

MAJOR WORK*

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

Percentage of Completion

Project

Contract Amount

We have no Major work presently under contract with the City.

CURRENT PROJECTS*

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

We do not have any current projects on which our firm is the candidate for award with the City.

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.

We have had no professional relationships involving the City in the last five (5) years and have no conflict of interest. There will be no joint venture.

FINANCIAL INFORMATION*

Please provide the following information here:

Bank(s) Maintaining Account(s)

Surety/Underwriter (if required)

Purvis Gray has banked with Truist Bank since 1996.

VENDOR INFO AND AGREEMENT FORM*

Please download the below documents, complete, and upload.

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

11.20.13_Form_-_Vendor_Information_Form_City_of_Edgewater_(signed).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.

N/A

ACCEPTANCE OF CONDITIONS - EXCEPTIONS - UPLOAD

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

20.17_Acceptance_of_Conditions.pdf

ADDITIONAL CLASSIFICATIONS AND ASSOCIATED FEES

Upload documents related to Additional Classifications and Associated Fees here

11.19_Statement_of_Additional_Classifications_and_Associated_Fees.pdf

PRICE TABLES

AUDIT TASKS- INITIAL 5 YEAR TERM

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
FY '24					
1	Financial Statement Audit	1	USD (\$)	\$57,000.00	\$57,000.00
2	CRA - Financial Statement Audit	1	USD (\$)	\$5,000.00	\$5,000.00

[PURVIS, GRAY AND COMPANY, LLP] RESPONSE DOCUMENT REPORT
RFP No. RFP 24-FN-05
Auditing Services

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
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 (\$)	\$10,000.00	\$10,000.00
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 (\$)	\$3,000.00	\$3,000.00
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00
FY '25					
9	Financial Statement Audit	1	USD (\$)	\$58,750.00	\$58,750.00
10	CRA - Financial Statement Audit	1	USD (\$)	\$5,250.00	\$5,250.00
11	Single Audit - Federal Award	1	USD (\$)	\$5,250.00	\$5,250.00
12	Single Audit - State Award	1	USD (\$)	\$5,250.00	\$5,250.00
13	Financial Statement Preparation	1	USD (\$)	\$10,250.00	\$10,250.00
14	CRA - Financial Statement Preparation	1	USD (\$)	\$1,500.00	\$1,500.00
15	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00
16	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
FY '26					
17	Financial Statement Audit	1	USD (\$)	\$60,500.00	\$60,500.00
18	CRA - Financial Statement Audit	1	USD (\$)	\$5,500.00	\$5,500.00
19	Single Audit - Federal Award	1	USD (\$)	\$5,500.00	\$5,500.00
20	Single Audit - State Award	1	USD (\$)	\$5,500.00	\$5,500.00
21	Financial Statement Preparation	1	USD (\$)	\$10,500.00	\$10,500.00
22	CRA - Financial Statement Preparation	1	USD (\$)	\$1,750.00	\$1,750.00
23	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00
24	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00
FY '27					
25	Financial Statement Audit	1	USD (\$)	\$62,250.00	\$62,250.00
26	CRA - Financial Statement Audit	1	USD (\$)	\$5,750.00	\$5,750.00
27	Single Audit - Federal Award	1	USD (\$)	\$5,750.00	\$5,750.00
28	Single Audit - State Award	1	USD (\$)	\$5,750.00	\$5,750.00
29	Financial Statement Preparation	1	USD (\$)	\$10,750.00	\$10,750.00
30	CRA - Financial Statement Preparation	1	USD (\$)	\$1,750.00	\$1,750.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
31	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00
32	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00
FY '28					
33	Financial Statement Audit	1	USD (\$)	\$64,000.00	\$64,000.00
34	CRA - Financial Statement Audit	1	USD (\$)	\$6,000.00	\$6,000.00
35	Single Audit - Federal Award	1	USD (\$)	\$6,000.00	\$6,000.00
36	Single Audit - State Award	1	USD (\$)	\$6,000.00	\$6,000.00
37	Financial Statement Preparation	1	USD (\$)	\$11,000.00	\$11,000.00
38	CRA - Financial Statement Preparation	1	USD (\$)	\$2,000.00	\$2,000.00
39	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00
40	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00
TOTAL					\$476,000.00

ADDITIONAL SERVICES - INITIAL 5 YEAR TERM

Hourly Rates

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
FY '24					
1	Partner	1	USD (\$)	\$300.00	\$300.00
2	Principals/Directors	1	USD (\$)	\$250.00	\$250.00
3	Senior Managers	1	USD (\$)	\$200.00	\$200.00
4	Managers/Supervisors	1	USD (\$)	\$175.00	\$175.00
5	Seniors	1	USD (\$)	\$160.00	\$160.00
6	Associates	1	USD (\$)	\$150.00	\$150.00
FY '25					
1	Partner	1	USD (\$)	\$300.00	\$300.00
2	Principals/Directors	1	USD (\$)	\$250.00	\$250.00
3	Senior Managers	1	USD (\$)	\$200.00	\$200.00
4	Managers/Supervisors	1	USD (\$)	\$175.00	\$175.00
5	Seniors	1	USD (\$)	\$160.00	\$160.00
6	Associates	1	USD (\$)	\$150.00	\$150.00
FY '26					
1	Partner	1	USD (\$)	\$300.00	\$300.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
2	Principals/Directors	1	USD (\$)	\$250.00	\$250.00
3	Senior Managers	1	USD (\$)	\$200.00	\$200.00
4	Managers/Supervisors	1	USD (\$)	\$175.00	\$175.00
5	Seniors	1	USD (\$)	\$160.00	\$160.00
6	Associates	1	USD (\$)	\$150.00	\$150.00
FY '27					
1	Partner	1	USD (\$)	\$300.00	\$300.00
2	Principals/Directors	1	USD (\$)	\$250.00	\$250.00
3	Senior Managers	1	USD (\$)	\$200.00	\$200.00
4	Managers/Supervisors	1	USD (\$)	\$175.00	\$175.00
5	Seniors	1	USD (\$)	\$160.00	\$160.00
6	Associates	1	USD (\$)	\$150.00	\$150.00
FY '28					
1	Partner	1	USD (\$)	\$300.00	\$300.00
2	Principals/Directors	1	USD (\$)	\$250.00	\$250.00
3	Senior Managers	1	USD (\$)	\$200.00	\$200.00

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total
4	Managers/Supervisors	1	USD (\$)	\$175.00	\$175.00
5	Seniors	1	USD (\$)	\$160.00	\$160.00
6	Associates	1	USD (\$)	\$150.00	\$150.00
TOTAL					\$6,175.00

AUDIT TASKS - ADDITIONAL OPTIONAL 5 YEAR TERM

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
FY '29						
1	Financial Statement Audit	1	USD (\$)	\$66,000.00	\$66,000.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$6,250.00	\$6,250.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,250.00	\$6,250.00	
4	Single Audit - State Award	1	USD (\$)	\$6,250.00	\$6,250.00	
5	Financial Statement Preparation	1	USD (\$)	\$11,250.00	\$11,250.00	
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 (\$)	\$3,000.00	\$3,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00	

[PURVIS, GRAY AND COMPANY, LLP] RESPONSE DOCUMENT REPORT
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Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
FY '30						
1	Financial Statement Audit	1	USD (\$)	\$68,000.00	\$68,000.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$6,500.00	\$6,500.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,500.00	\$6,500.00	
4	Single Audit - State Award	1	USD (\$)	\$6,500.00	\$6,500.00	
5	Financial Statement Preparation	1	USD (\$)	\$11,500.00	\$11,500.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,250.00	\$2,250.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00	
FY '31						
1	Financial Statement Audit	1	USD (\$)	\$70,000.00	\$70,000.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$6,750.00	\$6,750.00	
3	Single Audit - Federal Award	1	USD (\$)	\$6,750.00	\$6,750.00	
4	Single Audit - State Award	1	USD (\$)	\$6,750.00	\$6,750.00	
5	Financial Statement Preparation	1	USD (\$)	\$11,750.00	\$11,750.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,250.00	\$2,250.00	

[PURVIS, GRAY AND COMPANY, LLP] RESPONSE DOCUMENT REPORT
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Auditing Services

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00	
FY '32						
1	Financial Statement Audit	1	USD (\$)	\$72,000.00	\$72,000.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,000.00	\$7,000.00	
3	Single Audit - Federal Award	1	USD (\$)	\$7,000.00	\$7,000.00	
4	Single Audit - State Award	1	USD (\$)	\$7,000.00	\$7,000.00	
5	Financial Statement Preparation	1	USD (\$)	\$12,000.00	\$12,000.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,500.00	\$2,500.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00	
FY '33						
1	Financial Statement Audit	1	USD (\$)	\$74,250.00	\$74,250.00	
2	CRA - Financial Statement Audit	1	USD (\$)	\$7,250.00	\$7,250.00	
3	Single Audit - Federal Award	1	USD (\$)	\$7,250.00	\$7,250.00	

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
4	Single Audit - State Award	1	USD (\$)	\$7,250.00	\$7,250.00	
5	Financial Statement Preparation	1	USD (\$)	\$12,250.00	\$12,250.00	
6	CRA - Financial Statement Preparation	1	USD (\$)	\$2,500.00	\$2,500.00	
7	Lease Asset/liability schedules and entries for GASB 87	1	USD (\$)	\$3,000.00	\$3,000.00	
8	Subscription-based IT arrangements (SBITAs) schedules, entries, disclosures & checklists for GASB 96	1	USD (\$)	\$3,000.00	\$3,000.00	
TOTAL					\$551,750.00	

ADDITIONAL SERVICES - ADDITIONAL OPTIONAL 5 YEAR TERM

Hourly Rates

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
FY '29						
1	Partner	1	USD (\$)	\$325.00	\$325.00	
2	Principals/Directors	1	USD (\$)	\$300.00	\$300.00	
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00	
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00	
5	Seniors	1	USD (\$)	\$200.00	\$200.00	

Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
6	Associates	1	USD (\$)	\$175.00	\$175.00	
FY '30						
1	Partner	1	USD (\$)	\$325.00	\$325.00	
2	Principals/Directors	1	USD (\$)	\$300.00	\$300.00	
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00	
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00	
5	Seniors	1	USD (\$)	\$200.00	\$200.00	
6	Associates	1	USD (\$)	\$175.00	\$175.00	
FY '31						
1	Partner	1	USD (\$)	\$325.00	\$325.00	
2	Principals/Directors	1	USD (\$)	\$300.00	\$300.00	
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00	
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00	
5	Seniors	1	USD (\$)	\$200.00	\$200.00	
6	Associates	1	USD (\$)	\$175.00	\$175.00	
FY '32						

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Line Item	Description	Quantity	Unit of Measure	Unit Cost	Total	No Bid
1	Partner	1	USD (\$)	\$325.00	\$325.00	
2	Principals/Directors	1	USD (\$)	\$300.00	\$300.00	
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00	
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00	
5	Seniors	1	USD (\$)	\$200.00	\$200.00	
6	Associates	1	USD (\$)	\$175.00	\$175.00	
FY '33						
1	Partner	1	USD (\$)	\$325.00	\$325.00	
2	Principals/Directors	1	USD (\$)	\$300.00	\$300.00	
3	Senior Managers	1	USD (\$)	\$250.00	\$250.00	
4	Managers/Supervisors	1	USD (\$)	\$225.00	\$225.00	
5	Seniors	1	USD (\$)	\$200.00	\$200.00	
6	Associates	1	USD (\$)	\$175.00	\$175.00	
TOTAL					\$7,375.00	

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Purvis, Gray and Company, LLP	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. PO Box 141270	Requester's name and address (optional)
6 City, state, and ZIP code Gainesville, Florida 32614-1270		
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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
			-						
or									
Employer identification number									
5	9	-	0	5	4	8	4	6	8

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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 May 13, 2024
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

CITY OF EDGEWATER

Request For Proposal RFP 24-FN-05

Auditing Services

Contact

Tiffany K. Mangold, CPA
Audit Partner

(941) 907-0350
tmangold@purvisgray.com

Purvis, Gray and Company, LLP
Certified Public Accountants

5001 Lakewood Ranch Blvd., Suite 101
Sarasota, Florida 34240

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

City of Edgewater, Florida
Evaluation Committee
Edgewater, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to your Evaluation Committee, and would take great pride in being selected to serve as your auditors for the City of Edgewater (the City).

Understanding the Work to be Done

We have received and read your Request for Proposal (RFP) RFP24-FN-05 in its entirety and we understand the work to be performed and give you our express commitment to meet or exceed the performance specifications as stated in your RFP, **pages 13 through 19, Section 4, Scope of Work**. These services are to provide audit services for the City of Edgewater (the City) and the Community Redevelopment Agency's (CRA) financial statements for fiscal year ending September 30, 2024, for five (5) years, with the option to audit the City and CRA financial statements, for another five (5) fiscal year period.

The audit will be performed in accordance with the following:

- ▶ Generally accepted auditing standards as issued by the American Institute of Certified Public Accountants, 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.
- ▶ *Government Auditing Standards*, as issued by the Comptroller General of the United States.
- ▶ Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- ▶ *Rules of the Auditor General* for the State of Florida Chapter 10.550 relating to Section 11.45 of the Florida Statutes.
- ▶ Section 215.97 Florida Statutes, *Florida Single Audit Act*.
- ▶ Any other applicable federal, state, and local laws or regulations.

Projected Timetable

Purvis Gray commits to meet or exceed the performance specifications and time requirements stated in the RFP:

- ▶ **Detailed Audit Plan**—Provide a detailed audit plan and a list of all schedules to be prepared by the City by September 30, and each succeeding year.
- ▶ **Planning Work**—Complete planning work by November 30, and each succeeding year.

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- ▶ **Fieldwork**—Complete all fieldwork each year by February 28, and each succeeding year.
- ▶ **Draft Reports**—Audit report and recommendations to management will be available for review by February 28, and each succeeding year.
- ▶ **Final ACFR**—Presentation to the City Commission each year. Actual delivery dates will be established with the City management in the planning phase and will be met by Purvis Gray.
- ▶ **Data Collection Form**—Certify the Data Collection Form for federal grants with the Federal Audit Clearinghouse within 30 days after acceptance of the final ACFR.

Why Purvis Gray?

	We are Industry Experts <ul style="list-style-type: none">• Firmwide Governmental Practice Emphasis• Statewide Reputation in Governmental Industries
	Personnel Assigned to Job <ul style="list-style-type: none">• Experienced CPAs• Partners, Directors, and Managers In the Field = Better Audit
	High-Quality Service Delivery <ul style="list-style-type: none">• Technical Excellence Delivered with High-Quality Service• Relationship and Deadline Orientation
	Clear and Timely Communication <ul style="list-style-type: none">• Communication is Valued, Respected, and Continual with our Clients

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Tiffany K. Mangold, CPA

Audit Partner

tmangold@purvisgray.com

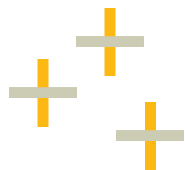
(941) 907.0350

5001 Lakewood Ranch Blvd., Suite 101

Sarasota, Florida 34240

TKM/asb

COMPANY HISTORY



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

PURVIS GRAY

City of Edgewater, Florida
Evaluation Committee
Edgewater, Florida

Business Structure and Philosophy of the Firm

Purvis Gray was founded in 1946, in Gainesville Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide regional CPA firm employing over 125 professionals and support staff in our Sarasota, Gainesville, Tallahassee, Ocala, Orlando, and Tampa offices. Your audit would be conducted out of our Sarasota office, which solely performs audits. We have been in business 78 years, having audited and advised Florida local governments almost since our inception.

A Management Committee elected by the partners sets the policies and strategic direction of the firm and elects the firm's managing partner and department heads to run the day-to-day operations of the firm and the departments. Any partner can bind the partnership by contract.

Perhaps the most significant item to note is that our audit approach begins with the **individuals we put in the field, on-site, actually performing your audit from year to year**. Unlike many other firms which often rely heavily on staff-level auditors to perform all audit fieldwork, our approach is to put partners, directors, managers, supervisors, and senior auditors in the field performing audit fieldwork side-by-side with you and your people. We believe that more experienced people on-site results in a superior audit and that our clients deserve this level of service when hiring an audit firm.

When procuring an intangible service such as auditing, we believe that the quality of the final product, which can be difficult to objectively measure, will depend heavily upon the human inputs that have been applied. The Purvis Gray hallmark of **"Experienced People in the Field"** is how we deliver a superior product to our clients, making us one of the leading governmental audit firms in the State of Florida.

In the following paragraphs, we list some aspects of our approach that highlight why Purvis Gray is the best accounting firm to perform the City's audits:

► ***Our Commitment to Serve the Management and the City Commissioners of the City of Edgewater through Audit Services***

In addition to performing the audit of the City and the Community Redevelopment Agency's (CRA) financial resources and obligations, we are available to the members of the City Commission to address any concerns or questions that the City is facing regarding the budget, financial reporting, and compliance with laws, contracts, and regulations, etc. as needed. We are independent of management and report to the governing body as required by auditing standards.

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▶ ***Government and Special District Experience***

We have considerable experience serving governmental entities, utilities, and special districts. **We are currently providing auditing services to 30 Florida municipalities (many of which operate water and wastewater utilities), five Florida counties, nine Florida school boards, over 20 community development districts (including the Villages CDD's), 18 municipal and cooperative utilities, and many other governmental special districts and non-profit organizations. We believe our combined experience serving municipalities and utilities is unmatched in Florida.**

Most of our governmental audits include Federal and State Single Audits, so we are always up to date on the latest changes from both the federal and state sources, including the recent *American Rescue Plan Act* funding (ARPA). We have audited hundreds of different federal and state grant programs, including many from the state and federal agencies that fund several of the City's programs.

▶ ***Certificate of Achievement***

The Certificate of Achievement for Excellence in Financial Reporting is a highly recognized award. **Several of our Partners serve as members of the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program.** As such, they review annual comprehensive financial reports on behalf of the GFOA all through the year, learning new techniques and presentation to make the City's annual comprehensive financial report the best it can be.

▶ ***Our People***

The best part of Purvis Gray is our people. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors, as we do not randomly rotate staff, and **our partners, directors, and managers participate extensively during fieldwork, which is a hallmark of our service that sets us apart from other firms. Tiffany K. Mangold, CPA will be the partner in charge of your audit and will be available to attend meetings and respond to specific inquiries and calls on an immediate basis.** Ms. Mangold spends 80% of her time auditing governmental entities.

▶ ***Technical Expertise***

Barbara Boyd, CPA, Technical Consultant and Independent Review Partner, is on the Technical Resources Committee for the Florida Government Finance Officers Association. Ms. Mangold has obtained her Single Audit Certification from the AICPA Certificate Program. Purvis Gray is a proud member of the Governmental Audit Quality Center.

▶ ***Understanding Information Technology Risks***

One of the prominent business risks affecting all industries today is information technology security. Understanding and evaluating the City's IT environment and risks will continue to be a major focus of our audit of the City. It is essential to have the right people in place to perform this assessment. Mr. Michael S. Sandstrum, the IT Director assigned to your engagement, has many years of experience auditing information systems, and maintains CPA, CISA, CISM, CITP, and CDPSE certifications.

► **Continuing Education**

Your entire audit team is in full compliance with the CPE requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*. **Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.**

► **Client Focus**

We are committed to providing you with outstanding client service. Our firm's philosophy is based on the fundamental concept that our reason for existence is to be of service to our clients. We accomplish this by being sensitive to the needs of our clients, and by providing a high level of quality through the development of educated and trained professionals. We are proud of our 78-year track record!

National Resources Through BDO Alliance USA

We are an independent member of the **BDO Alliance USA**, a national association of independently owned accounting and consulting firms that partner with BDO, a nationally recognized CPA firm, for additional national resources for our clients. Being a part of the BDO Alliance USA allows us to bring **high-quality national resources** to bear on any accounting, auditing, or consulting aspect of the City's engagement. **BDO** allows us to enhance client services with **greater technical resources** and **access to experienced national professionals**.

Again, we appreciate the opportunity to present Purvis Gray to the City and look forward to the opportunity to build a long-lasting relationship with you. Ms. Mangold will be the partner in charge of your audit and authorized to make representations for the firm in this matter. If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Tiffany K. Mangold, CPA

Audit Partner

tmangold@purvisgray.com

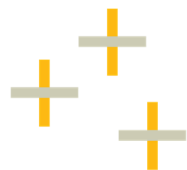
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Sarasota, Florida 34240

TKM/asb

QUALIFICATIONS AND EXPERIENCE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Qualifications and Credentials

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Qualifications and Credentials

History of the Firm



Purvis Gray was founded in 1946 and is a statewide regional CPA firm employing approximately 125 professionals and support staff in our Sarasota, Gainesville, Ocala, Tallahassee, Orlando, and Tampa offices. Accordingly, we consider the entire State of Florida our primary practice area.

Memberships of Professional Organizations

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). Several of the partners and staff of Purvis Gray are members of the following organizations:

- ▶ AICPA
- ▶ Government Audit Quality Center (GAQC)
- ▶ GFOA (Special Review Committee for the Certificate of Excellence in Financial Reporting)
- ▶ Florida Electric Cooperatives Association (FECA)
- ▶ American Public Power Association (APPA)
- ▶ State of Florida League of Cities
- ▶ Florida Municipal Electric Association (FMEA)
- ▶ FGFOA (Including School of Governmental Finance, and Technical Resources Committee)
- ▶ FICPA
- ▶ Employee Benefit Plan Audit Quality Center
- ▶ North Florida Chapter FGFOA
- ▶ Southwest Chapter FGFOA
- ▶ Association of Government Accountants (AGA)
- ▶ Nature Coast Chapter FGFOA



Re: Purvis, Gray and Company
AICPA Account Number: 02004618

To Whom It May Concern,

This letter is to confirm Purvis, Gray and Company is an active firm in the AICPA Governmental Audit Quality Center. Purvis, Gray and Company has been a firm in good standing since August 1, 2009.

A firm in good standing is a firm who has not been suspended or terminated because of disciplinary reasons.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or service@aicpa.org
Thank you for your continued support.

*Please note that membership in the AICPA is not verification of CPA certification.

Engagement Office Location

The audit will be primarily staffed from the Sarasota office. Purvis Gray operates on a departmental basis rather than an office basis. Purvis Gray has 16 partners, 12 directors, 12 managers, and over 60 professional staff, including numerous supervisors and senior-level staff members. All the firm's resources are available to our clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

Our audit staff consists of 8 partners, 7 directors, 5 managers, and over 25 professional staff. Also, as a member of BDO Alliance USA, we are able to provide our clients with access to the technical resources and manpower of the fifth largest accounting firm in the world, combined with our hands-on, local service knowledge.

Range of Services

The firm offers all services traditionally associated with CPA firms, which can generally be summarized as Audit, Tax, Information Technology (IT), and consulting services. The Audit Department is the largest department, comprising approximately sixty percent of gross revenues. The Audit Department's main concentration of work is in the local governmental industry. Our Tax Department provides tax research support to our Audit Department.

Experienced Audit Department

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms. Your "engagement team" will be led by a partner, a manager, and a senior auditor, with these individuals participating in a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 16.

Our audit team has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the "paperless" audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We utilize Suralink for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink allows the City staff to track the status of the audit engagement overall from a web-based application with a desktop dashboard in real-time.** All members of the audit team will be available to your management team when needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions year-round.

Experienced Accounting and Tax Services Department

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Experienced Consulting Services Department

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

Accounting System Reviews

- ▶ GASB Statement Implementations
- ▶ Internal Control Opinions
- ▶ Procedures Documentation
- ▶ Performance Audits and Cost Reduction Studies
- ▶ Feasibility/Efficiency Studies
- ▶ Budget Review and Budget Preparation

Other Financial Services

- ▶ Expert Testimony
- ▶ Personal Financial/Retirement Planning
- ▶ Other Financial Services
- ▶ Tax Representation
- ▶ Fraud/Defalcation Engagements

Business Valuations and Reorganizations

- ▶ Business Ownership Succession
- ▶ Business Valuations
- ▶ Mergers and Acquisitions
- ▶ Business Formations
- ▶ Business Liquidations

Information Security and Privacy Controls and Consulting

- ▶ IT Security Controls Assessment
- ▶ Privacy Controls Assessment
- ▶ Information Security Policies and Procedures
- ▶ IT Risk Assessments

BDO Alliance USA Resources and Services



As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.

In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the City.

As a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of the City.

No Subcontractor

Purvis Gray will not use any subconsultants on this engagement.

Governmental Experience

Audits we currently perform for governmental-type clients are listed on the next few pages. These audits were conducted in accordance with *Government Auditing Standards*, with Federal and State Single Audits performed when applicable. We have identified each entity, the principal local office of performance, and dates of service. **(ACFR)** indicates inclusion of an Annual Comprehensive Financial Report in the engagement.

Municipalities

- ▶ City of Alachua—(Gainesville)—2009 to Present—**(ACFR)**
- ▶ City of Atlantic Beach—(Gainesville)—2004 to Present
- ▶ City of Bartow—(Sarasota)—2008 to Present
- ▶ City of Belleview—(Ocala)—2007 to Present—**(ACFR)**
- ▶ Town of Bronson—(Gainesville)—2006 to Present
- ▶ City of Bushnell—(Ocala)—1995 to Present—**(ACFR)**
- ▶ City of Cedar Key—(Gainesville)—1987 to Present
- ▶ City of Center Hill—(Ocala)—2021 to Present
- ▶ City of Crestview—(Tallahassee)—2021 to Present
- ▶ City of Dade City—(Ocala)—2014 to Present
- ▶ City of Defuniak Springs (Tallahassee)—2023 Present
- ▶ City of Deltona—(Ocala)—1995 to Present—**(ACFR)**
- ▶ City of Eustis—(Ocala)—1998 to Present—**(ACFR)**
- ▶ City of Fort Meade—(Sarasota)—1996 to Present
- ▶ City of Frostproof—(Sarasota)—2020 to Present
- ▶ City of Gainesville—(Gainesville)—2018 to Present—**(ACFR)**
- ▶ City of Green Cove Springs—(Gainesville)—2003-2016; 2023 to Present
- ▶ City of Jacksonville Beach—(Tallahassee)—1996 to Present—**(ACFR)**
- ▶ City of Kissimmee—(Ocala)—2016 to Present—**(ACFR)**
- ▶ City of Live Oak—(Tallahassee)—2012 to Present
- ▶ City of Newberry—(Gainesville)—2013 to Present—**(ACFR)**
- ▶ City of Neptune Beach—(Gainesville)—2013 to Present
- ▶ City of Ocala—(Ocala)—2000 to Present—**(ACFR)**
- ▶ City of Ocoee—(Ocala)—2021 to Present—**(ACFR)**
- ▶ Town of Orange Park—(Gainesville)—2014 to Present
- ▶ City of Oviedo—(Ocala)—2019 to Present—**(ACFR)**
- ▶ Town of Reddick—(Ocala)—2023 to Present
- ▶ City of St. Cloud—(Ocala)—2012 to Present—**(ACFR)**
- ▶ City of Williston—(Ocala)—2010 to Present
- ▶ City of Winter Springs—(Gainesville)—2021 to Present—**(ACFR)**

Counties

- ▶ Alachua County—(Gainesville/Sarasota)—2018 to Present—**(ACFR)**
- ▶ DeSoto County—(Sarasota)—2001 to Present
- ▶ Gadsden County—(Tallahassee)—2010 to Present
- ▶ Marion County—(Ocala)—2001 to Present—**(ACFR)**
- ▶ Nassau County—(Gainesville/Tallahassee)—2005 to Present—**(ACFR)**

School Boards

- ▶ Alachua County District School Board—(Gainesville)—2008 to Present
- ▶ Charlotte County District School Board—(Sarasota)—2014 to Present
- ▶ Citrus County District School Board—(Ocala)—2014 to Present
- ▶ Clay County School Board—(Ocala)—2011 to Present
- ▶ Hernando County School Board—(Ocala)—2011 to Present—**(ACFR)**
- ▶ Lake County District School Board—(Ocala)—2005 to Present—**(ACFR)**
- ▶ Leon County School Board—(Tallahassee)—2018 to Present
- ▶ Levy County District School Board—(Gainesville)—2018 to Present
- ▶ Marion County School Board—(Ocala)—2000 to Present—**(ACFR)**
- ▶ The Villages Charter School, Inc.—(Ocala)—2005 to Present

Community Redevelopment Agencies (CRAs)

- | | | |
|----------------------------|---------------------------------|---------------------|
| ▶ City of Alachua | ▶ City of Deltona | ▶ Marion County |
| ▶ City of Bartow | ▶ City of Eustis | ▶ City of Newberry |
| ▶ City of Belleview | ▶ City of Fort Meade | ▶ City of Ocala |
| ▶ City of Cedar Key | ▶ City of Jacksonville Beach | ▶ City of Ocoee |
| ▶ City of Crestview | ▶ City of Kissimmee | ▶ City of Oviedo |
| ▶ City of Dade City | ▶ City of Kissimmee Vine Street | ▶ City of St. Cloud |
| ▶ City of Defuniak Springs | ▶ City of Live Oak | ▶ City of Williston |

Water, Sewer, and Gas Utilities

- | | | |
|------------------------------------|-----------------------------------|--------------------------------------|
| ▶ City of Alachua | ▶ City of Jacksonville Beach | ▶ City of St. Cloud |
| ▶ City of Atlantic Beach | ▶ Lehigh Acres Municipal Services | ▶ Town of Orange Park |
| ▶ City of Bartow | ▶ Improvement District | ▶ Utilities Commission New |
| ▶ City of Belleview | ▶ City of Live Oak | ▶ Smyrna Beach |
| ▶ Town of Bronson | ▶ Nassau County | ▶ Village Center Community |
| ▶ City of Bushnell | ▶ City of Neptune Beach | ▶ Development District & Affiliates, |
| ▶ DeSoto County | ▶ City of Newberry | ▶ The Villages |
| ▶ City of Deltona | ▶ City of Oviedo | ▶ City of Williston |
| ▶ City of Eustis | ▶ City of Ocala | ▶ Withlacoochee Regional Water |
| ▶ Florida Gas Utility, Gainesville | ▶ Peace River Manasota Regional | ▶ Supply Authority, Dade City |
| ▶ City of Fort Meade | ▶ Water Supply Authority | |

Electric Utilities

- | | |
|--|--|
| ▶ City of Alachua | ▶ Kissimmee Utility Authority |
| ▶ City of Bartow | ▶ City of Newberry |
| ▶ City of Bushnell | ▶ City of Ocala |
| ▶ Central Florida Electric Cooperative, Inc. | ▶ Peace River Electric Cooperative, Inc. |
| ▶ Choctawhatchee Electric Cooperative, Inc. | ▶ City of St. Cloud |
| ▶ Florida Municipal Power Association | ▶ Sumter Electric Cooperative, Inc. |
| ▶ City of Fort Meade | ▶ Talquin Electric Cooperative, Inc. |
| ▶ City of Green Cove Springs | ▶ City of Williston |
| ▶ Gulf Coast Electric Cooperative, Inc. | ▶ Withlacoochee Electric Cooperative, Inc. |
| ▶ City of Jacksonville Beach | ▶ Utilities Commission New Smyrna Beach |

Special Districts

- ▶ Alachua County Library District
- ▶ Bartow Municipal Airport Development Authority
- ▶ Children's Trust of Alachua County
- ▶ Dog Island Conservation District
- ▶ Florida Gas Utility
- ▶ Florida Municipal Power Agency
- ▶ Gainesville-Alachua County Regional Airport Authority
- ▶ Kissimmee Utility Authority
- ▶ Lakewood Ranch Community Development Districts (Made up of 6 Special Districts)
- ▶ Lehigh Acres Municipal Services Improvement District
- ▶ Peace River Manasota Regional Water Supply Authority
- ▶ The Villages Community Development Districts (Made up of 21 Special Districts) (Ocala)
- ▶ Utilities Commission, City of New Smyrna Beach
- ▶ Withlacoochee Regional Water Supply Authority

Rural Electric Cooperatives

- ▶ Central Florida Electric Cooperative, Inc., Chiefland
- ▶ Choctawhatchee Electric Cooperative, Inc., DeFuniak Springs
- ▶ Gulf Coast Electric Cooperative, Inc., Wewahitchka
- ▶ Lee County Electric Cooperative, Inc., North Ft. Myers
- ▶ Peace River Electric Cooperative, Inc., Wauchula
- ▶ Sumter Electric Cooperative, Inc., Sumterville
- ▶ Talquin Electric Cooperative, Inc., Quincy
- ▶ Withlacoochee River Electric Cooperative, Inc., Dade City

Defined Benefit Plans

- ▶ Munroe Regional Medical Pension Plan
- ▶ Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- ▶ Clay Electric Cooperative Retiree Welfare Plan
- ▶ Kissimmee Utility Authority Pension Trust Fund
- ▶ City of Atlantic Beach, Florida General Employees' Retirement Plan
- ▶ City of Atlantic Beach, Florida Police Retirement Plan
- ▶ City of Bartow, Florida General Employees' Retirement Plan
- ▶ City of Deltona, Florida Firefighters' Pension Plan
- ▶ City of Deltona, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida General Employees' Pension Plan
- ▶ City of Fort Meade, Florida Police Officers' Pension Plan
- ▶ City of Fort Meade, Florida Firefighters' Pension Plan
- ▶ City of Gainesville Employees' Pension Plan
- ▶ City of Gainesville Police Officers' and Firefighters' Consolidated Pension Plan
- ▶ City of Gainesville Other Postemployment Benefits (OPEB) Plan
- ▶ City of Jacksonville Beach, Florida General Employees' Retirement System
- ▶ City of Jacksonville Beach, Florida Police Officers' Retirement System
- ▶ City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- ▶ City of Live Oak, Florida Firefighter Pension Trust Fund
- ▶ City of Neptune Beach, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Police Officers' Pension Plan
- ▶ City of Ocala, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida Police Officers' Pension Plan
- ▶ City of Orange Park, Florida Firefighters' Pension Plan
- ▶ City of Orange Park, Florida General Employees' Pension Plan
- ▶ City of Oviedo, Florida Police and Fire Pension Plans
- ▶ City of St. Cloud, Florida General Employees' Retirement Plan
- ▶ City of St. Cloud, Florida Police Officers' Retirement Plan
- ▶ City of St. Cloud, Florida Firefighters' Retirement Plan

References

Although Sarasota will be the primary service office, Purvis Gray operates on a departmental basis rather than an office basis. This ensures that we draw upon the knowledge of our specialists in the governmental industry, as well as the full resources of the entire team. You can verify from our references the level of expertise and service you will be receiving from our firm.

CITY OF BARTOW

Mr. David Wright, Assistant City Manager
450 N. Wilson Avenue
Bartow, Florida 33830

(863) 534-0100
dwright.finance@cityofbartow.net

Date—September 30, 2008 to Present

Engagement Partners—Tiffany K. Mangold, CPA and Ronald D. Whitesides, CPA

Scope of Work—Audit of all operations, including electric, water and wastewater utilities, Community Redevelopment Agency, and Single Audit.

CITY OF FORT MEADE, FLORIDA

Ms. Jan Bagnall, City Manager
8 West Broadway
Fort Meade, Florida 33841

(863) 285-1100
jbagnall@cityoffortmeade.com

Date—September 30, 1996 to Present

Engagement Partners—Tiffany K. Mangold, CPA and Barbara Boyd, CPA

Scope of Work—Audit of all operations, including electric, water, sewer, and natural gas utilities, Community Redevelopment Agency, three Employee Pension Plans, and Single Audit of federal and state grant programs.

CITY OF GAINESVILLE, FLORIDA

Dennis Nguyen, CPA, Finance Director
200 East University Avenue
Gainesville, Florida 32601

(352) 393-8741
nguyendd@cityofgainesville.org

Engagement Partner—Barbara Boyd, CPA and Tiffany K. Mangold, CPA

Scope of Work—Audit of all operations, including golf course and Single Audit of federal and state grant programs. In addition, audit of two defined benefit pension plans, and other postemployment benefit plan. Participates in the GFOA Certificate Program.

DESOTO COUNTY, FLORIDA

Mr. Peter Danao, Finance Director
201 E. Oak Street, Suite 205
Arcadia, Florida 34266-4425

(863) 993-4587
p.danao@desotobocc.com

Date—September 30, 2001 to Present

Engagement Partners—Tiffany K. Mangold, CPA, and Timothy M. Westgate, CPA

Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers.

LAKEWOOD RANCH COMMUNITY DEVELOPMENT DISTRICTS AND IDA

Mr. Steven H. Zielinski, Executive Director
8175 Lakewood Ranch Blvd.
Lakewood Ranch, Florida 34202

(941) 907-0202 ext. 229
Steve.Zielinski@lwrtownhall.com

Date—September 30, 2013 to Present

Engagement Partner—Tiffany K. Mangold, CPA

Scope of Work—Audit of all operations for Districts 1, 2, 4, 5, 6, and Inter-District Authority.

CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

Mr. Gregory Griner, Chief Financial Officer (941) 255-0909 Ext. 3132
 1445 Education Way Gregory.Griner@yourcharlotteschools.net
 Port Charlotte, Florida 33948

Date—June 30, 2011 to Present

Engagement Partners—Tiffany K. Mangold, CPA and Timothy M. Westgate, CPA

Scope of Work—Audit of all operations, including Single Audit of federal grant programs.

PEACE RIVER MANASOTA REGIONAL WATER SUPPLY AUTHORITY

Ms. Ann Lee (941) 316-1776 ext. 114
 Finance and Budget Senior Manager ALee@regionalwater.org
 9415 Town Center Parkway
 Lakewood Ranch, Florida 34202

Date—September 30, 2012 to Present

Engagement Partner—Tiffany K. Mangold

Scope of Work—Audit of all Water Authority operations.

Managerial Capabilities

Ability and Commitment to Complete the Audit

The firm has been providing audit and accounting services for 78 years and is proud of its record of delivering quality and timely services to its clients. We are highly experienced in managing the audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. We schedule our engagements long in advance and attempt to accomplish as much of the work as possible prior to year-end. We will deliver your report on time and with the least disruption to management's schedule. We also staff a sufficient number of auditors to perform the audit expeditiously, and all members of your team are available for technical assistance and consultations throughout the engagement.

Identification of Potential Audit Problems

We do not anticipate any significant potential audit problems. We do presume that every audit engagement will encounter some amount of unanticipated audit problems, it is simply the nature of audit engagements. If a disagreement arises between the audit engagement partner and the City in regards to application of generally accepted accounting principles or similar items, it would first be discussed with an in-firm specialist and then with outside experts such as the GASB technical services center.

Since our firm specializes in governmental auditing, we remain knowledgeable about current and proposed standards and will discuss new standards with the City's personnel well in advance of implementation to avoid surprises and the sudden disruption they may cause.

The GASB, the AICPA, and other regulatory bodies may enact financial reporting or auditing standards which may affect our scope of services during the proposed engagement period. Again, we will notify you well in advance of any significant developments.

As previously mentioned, our firm is a leader in the governmental industry. We regularly attend and speak at governmental accounting conferences around the state including AGA, FGFOA, FSFOA, FACC, and other groups. Our partners, directors, and managers are actively involved in the FICPA and FGFOA local government committees that respond to FASB, GASB, and *Auditing Standards Board* exposure drafts. Our membership in the AICPA Governmental Quality Control Center helps provide resources regarding new accounting and auditing pronouncements affecting our local governmental clients. Our auditors are up to date on all proposed pronouncements and other cutting-edge issues facing your industry and are able to provide seasoned advice and assistance as needed.

Other Experience

State and Federal Grant Experience

As a large regional audit firm with significant governmental experience, members of your audit team have participated in single audits of countless federal and state grant programs. Our single audits have included grants from the following federal and state departments, including numerous programs within each.

Federal Grant Programs

Federal Communications Commission
Federal Emergency Management Agency
National Endowment for the Arts
National Endowment for the Humanities
National Science Foundation
US Department of Agriculture
US Department of Agriculture Food and Nutrition Service
US Department of Aviation Administration
US Department of Children and Families
US Department of Commerce
US Department of Commerce NOAA
US Department of Defense
US Department of Economic Opportunity
US Department of Education
US Department of Education of Elementary Secondary Education
US Department of Election Assistance Commission
US Department of Energy
US Department of Environmental Protection Agency
US Department of Federal Highway Administration
US Department of General Services Administration
US Department of Health and Human Services
US Department of Homeland Security
US Department of Housing and Urban Development
US Department of Interior
US Department of Justice
US Department of Labor
US Department of Treasury

State Grant Programs

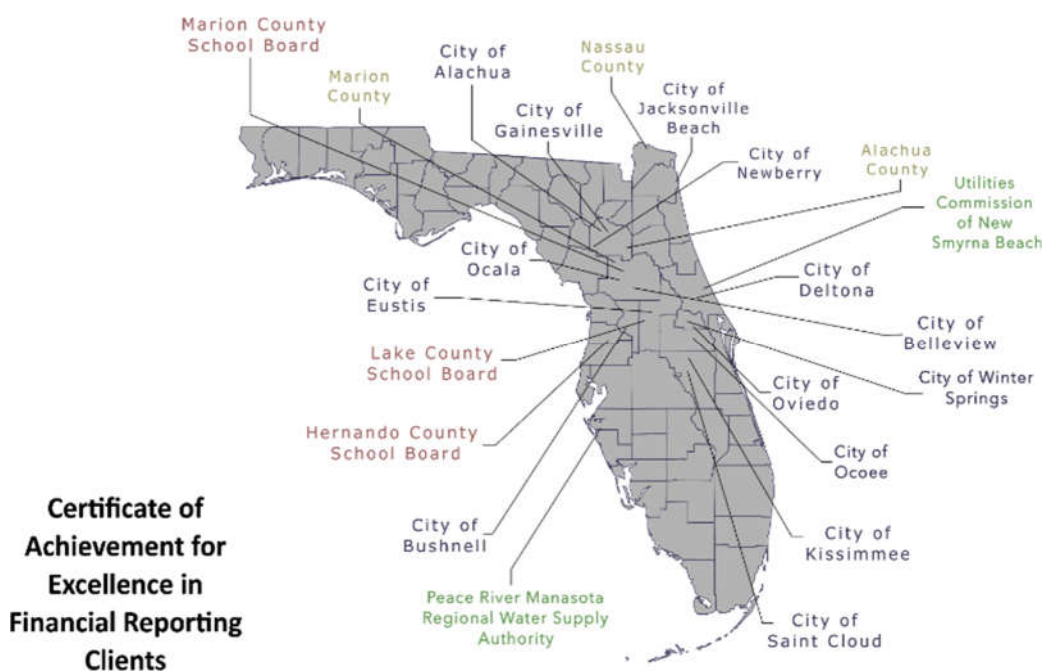
Clean Florida Council
Executive Office of the Governor
Office of Early Learning
State Courts System
Florida Department of Agriculture and Consumer Services
Florida Department of Children and Families
Florida Commission on Tourism
Florida Department of Community Affairs
Florida Department of Corrections
Florida Department of Economic Opportunity
Florida Department of Elder Affairs
Florida Department of Emergency Management
Florida Department of Environmental Protection
Florida Department of Fish and Wildlife Commission
Florida Department of Health
Florida Department of Health and Rehabilitative Services
Florida Department of Highway Safety and Motor Vehicles
Florida Department of Housing Finance Corporation
Florida Department of Juvenile Justice
Florida Department of Legal Affairs and Attorney General
Florida Department of Library and Information Services
Florida Department of Management Services
Florida Department of Natural Resources
Florida Department of State
Florida Department of Transportation
Florida Department of Workforce Innovation
US Department of Transportation

Single audits add a layer of complexity to audit engagements, especially when new programs are introduced, such as the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, which has provided \$350 billion to state, local, and tribal governments across the country. Ensuring the schedule of expenditures of federal awards and state financial assistance is accurate and complete, selecting major programs and direct and material compliance requirements, and evaluating and testing compliance and internal controls over compliance can sometimes be cumbersome for the auditor and auditee. However, when a Single Audit is required, we staff the engagement with a Single Audit Specialist that is well versed in Single Audits and the Uniform Guidance and *Florida Single Audit Act*, and the respective compliance supplements. **Several Purvis Gray staff, including Ms. Mangold, the partner assigned to your audit, have received Single Audit certifications, which substantiates their expertise in this area.** We avoid potential audit problems in this area with experienced staff and appropriate planning and communication.

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical Resources and Programs Committees. They serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award.

Members of the audit team assigned to the City's audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting.



GASB Experience



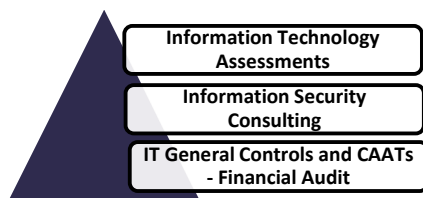
Our firm has been performing audits of governmental entities nearly since our inception, and has been preparing governmental financial statements in conformance with GASB pronouncements since its establishment in 1984.

Members of your audit team are regular speakers at accounting conferences on current and proposed GASB statements as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.

During the past several years, we have assisted many governmental entities with implementing new GASB accounting and financial reporting standards that have significantly affected financial statements. These include, but are not limited to, GASB No. 68, *Pension Accounting*, GASB No. 75, *Other Postemployment Benefits*, GASB No. 84, *Fiduciary Activities*, GASB No. 87, *Leases*, GASB No. 96, *Subscription-Based IT Arrangements* and other pronouncements dealing with Investment and Debt disclosures. Your audit team is up to date on this and all other GASB pronouncements and is ready to assist you in implementation.

Experienced IT Support Department and Computer Assistance Capability

The IT Audit Director assigned to the City’s engagement and our other IT Audit Department professionals have extensive experience and are proficient in working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CPA, CISA, CISM, CITP, and CDPSE designations and can be summarized as follows:

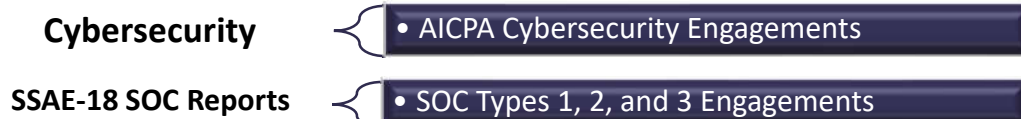


Purvis Gray’s IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the controls are properly implemented.

Information Security Consulting Offering—As your business partner, our Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments—Information Technology Assessment engagements offered by Purvis Gray include the following:



AICPA Cybersecurity Engagements—Cybersecurity threats are on the rise, challenging organizations of all sizes—both public and private. Commissioners, board members, managers, investors, customers, residents, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches in a timely manner.

Computer Assisted Audit Techniques (CAATs)—When considered necessary, more effective, and/or more efficient, we will utilize CAATs. We utilize Audimation’s CaseWare IDEA Data Analysis Software and Microsoft Excel to perform such procedures. Such tools allow us to analyze the City’s data and may allow us to perform a 100% test of a transaction class for certain attributes in less time than it would take to gather a statistical sample and test such sample through manual procedures.

Current Contracts

A list of our current clients is provided beginning on page 4.

Licenses and Other Documentation

Firm License

We are properly licensed and registered for public practice in the State of Florida. A copy of our firm license is shown below:



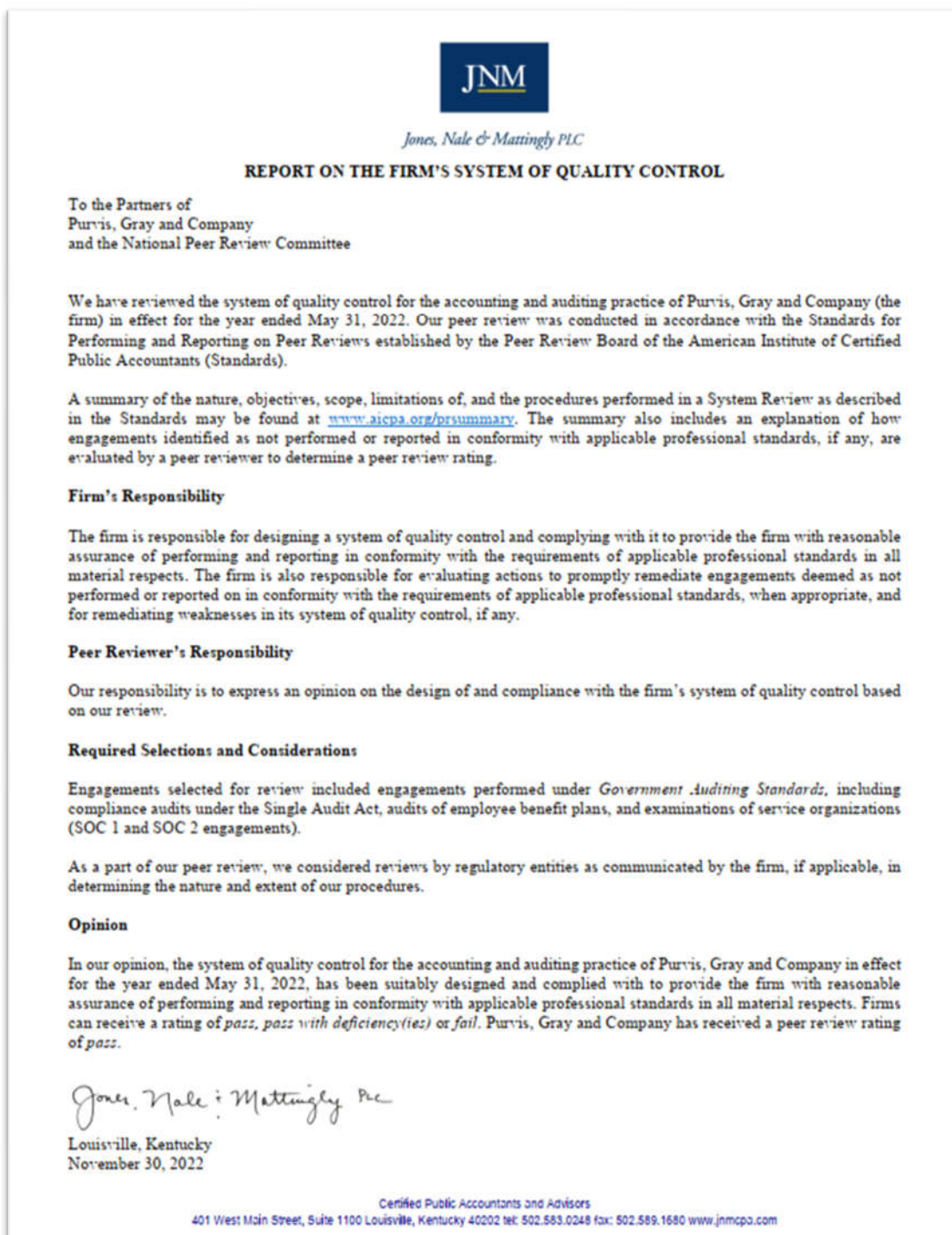
Evidence of Doing Business in the State of Florida

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We have included a copy of our *Partnership Detail* from the Division of Corporations.



External Quality Control Review


Purvis Gray is a member of the AICPA's GAQC. Our firm places high priority on its quality control and has successfully undergone a peer review, as required by the AICPA, at least every three years since 1979. **Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team.** We have included below a copy of our 2022 Peer Review Report, which included a pass rating with no letter of comments; the highest level obtainable.



Good Standing Documentation

We have attached a copy of our *Licensee Details* from the DBPR online services. In addition, below is a direct link to the DBPR website that documents our good standing to conduct audits per FBOA.

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION



Department of Business & Professional Regulation

[HOME](#)
[CONTACT US](#)
[MY ACCOUNT](#)

ONLINE SERVICES

- [Apply for a License](#)
- [Verify a Licensee](#)
- [View Food & Lodging Inspections](#)
- [File a Complaint](#)
- [Continuing Education Course Search](#)
- [View Application Status](#)
- [Find Exam Information](#)
- [Unlicensed Activity Search](#)
- [AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

11:44:39 AM 2/14/2024

Licensee Information

Name:	PURVIS, GRAY AND COMPANY (Primary Name)
Main Address:	PO BOX 141270 GAINESVILLE Florida 32614
County:	ALACHUA
License Mailing:	222 NE 1ST STREET GAINESVILLE FL 32601
County:	ALACHUA

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD0041478
Status:	Current
Licensure Date:	07/31/1978
Expires:	12/31/2025

Special Qualifications Qualification Effective

Partnership	
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Alternate Names

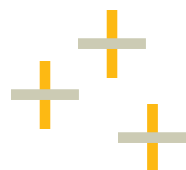
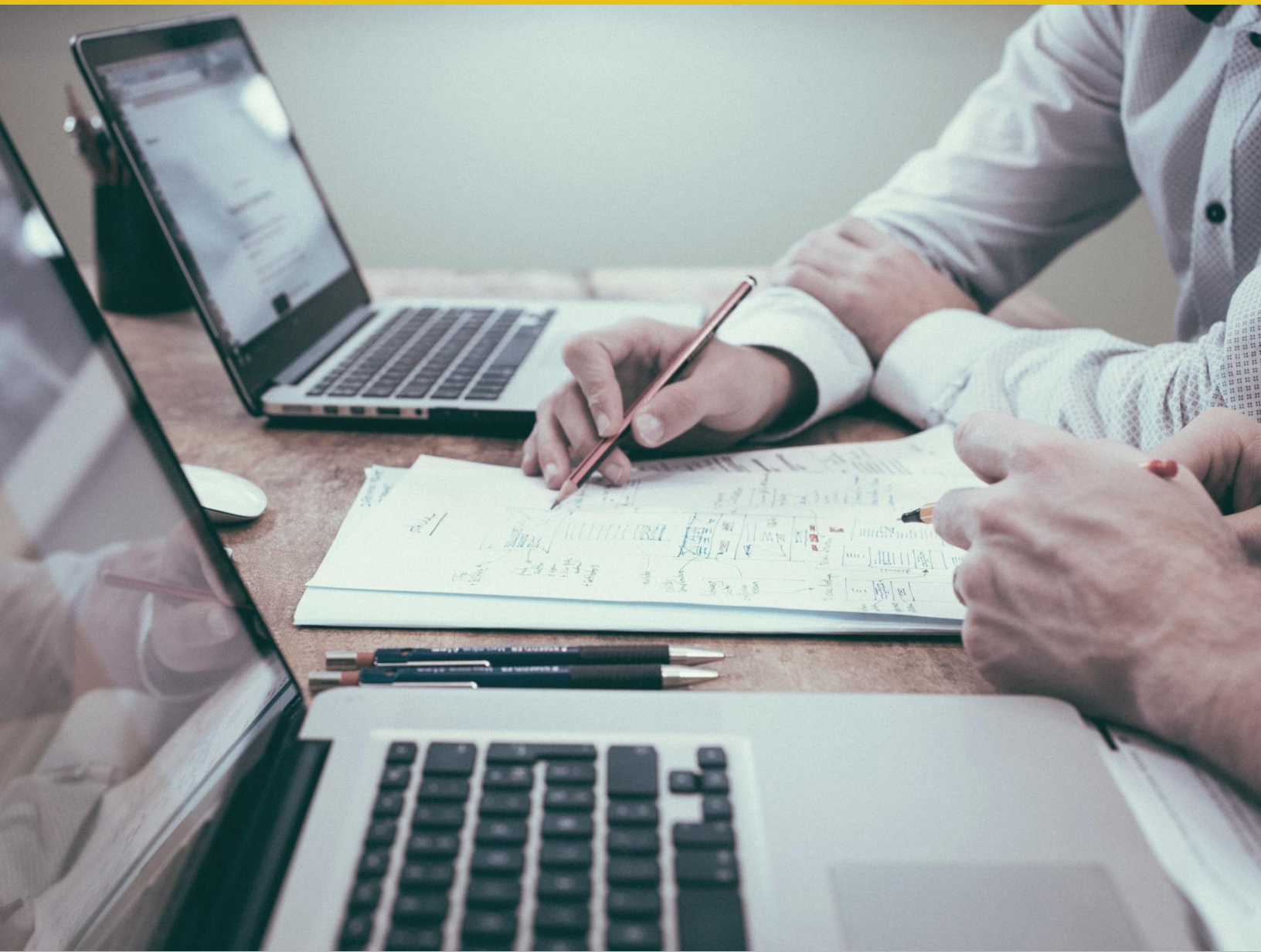
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<https://www.myfloridalicense.com/LicenseDetail.asp?SID=&id=AE82EA422810ADB901FD96E256B029C2>

Independence and No Conflict of Interest

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We have had no professional relationships involving the City and no conflict of interest in the past five (5) years.

PERSONNEL



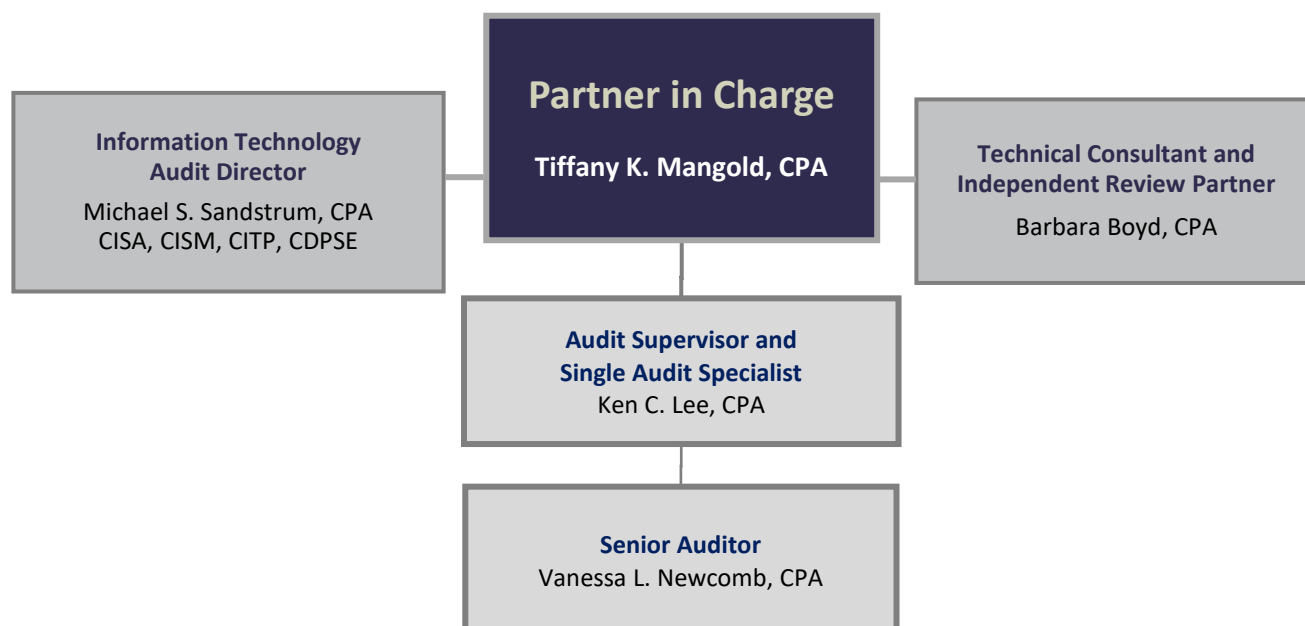
PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Audit Team Members	1
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Audit Team CPA Licenses	3
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Audit Team Members

The firm that will be the most qualified to serve as auditors for the City will be the one that can demonstrate its qualifications through past experience, education, and quality control considerations. Our firm's approach to staffing audit engagements is to choose partners, directors, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement efficiently. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the City receives the highest level of service.*** In addition, all personnel assigned to your engagement have met or exceeded the "Yellow Book" CPE requirements, as required by the *Rules of the Auditor General*. Our Audit Department functions as a single department across all offices; it is not uncommon for us to assemble audit teams with representatives from multiple offices. Our firm's extensive resources are available to the audit team and to you, the client, at all times. We expect the entire audit team to return to the City on an annual basis.

All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers can be used for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions and assistance year-round without additional billings.



Team Roles

Partner in Charge of Audit	Ms. Mangold will have overall responsibility for excellent client service; she will work closely with the City's management and the audit supervisor and Single Audit specialist to ensure that all work is properly planned, executed, and completed. She will conduct entrance, exit, and interim work conferences with the City and participate extensively in audit fieldwork and the review process.
Technical Consultant and Independent Review Partner	Ms. Boyd will provide technical consultation and review of accounting and auditing issues and perform a final independent and objective review of the audited financial statements and reports.
Information Technology Audit Director	Mr. Sandstrum will perform or supervise the review of the City's Information Technology (IT) Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. He will provide recommendations to strengthen the City's IT Environment and IT-related controls. He will also assist with any IT-related issues, as deemed necessary by the audit team.
Audit Supervisor and Single Audit Specialist	Mr. Lee will be responsible for planning and managing the audit. He will perform the review of workpapers and report preparation. In addition, he will assist in managing the efficiency of the audit and operating within the time budget. Mr. Lee will be responsible for planning, conducting, and completing the Single Audit compliance testing for the City's major programs as well as conducting and completing audit fieldwork for the audit of the financial statements.
Senior Auditor	Ms. Newcomb will be primarily responsible for conducting and completing audit fieldwork along with staff auditors and for assisting the audit supervisor with planning and supervision. She will keep the partner, the audit supervisor and Single Audit specialist, and City staff fully informed on the job status.

Philosophy for Staff Rotation

As a result of our commitment to client service, we typically do not have significant staff changes on our audit engagements. ***We staff our audit engagements to build client relationships. We do not use our clients as staff training grounds.*** If it did become necessary to implement staff changes on your audit, it would be discussed with you in advanced. We understand it would be subject to written approval by the designee of the City. We feel that our philosophy in this area sets us apart from others, who routinely churn staff assignments and place inexperienced new staff in the field at the client's expense.

Audit Team CPA Licenses



Continuing Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. **A full list of CPE courses attended by your proposed audit team members for the last three years is provided in their individual resumes beginning on the next page.**

As members of the Government Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

We utilize an automated CPE tracking system to ensure compliance with continuing professional education requirements. The Prolaera platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It automatically calculates CPE hours and requirements, stores completion certificates, and creates renewal reports.

Our partners, directors, managers, and senior staff members also attend annual conferences sponsored by the FGFOA, RUS, FECA, FSFOA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB and FASB pronouncements, current issues in Florida law, and other similar topics.

Resumes of Audit Team

Resumes of the Audit Team that contain all information requested by the City are included on the following page. As is shown there, the audit team assembled for the City is well qualified by formal education, continuing professional education, and experience in governmental auditing. In addition, each resume lists various national and state memberships, and professional credentials.



TIFFANY K. MANGOLD, CPA

Audit Partner

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
tmangold@purvisgray.com

PROFILE

Education

University of South Florida
2010, BS, Accounting

Professional Credentials

CPA License – AC47097
Member of AICPA, FICPA, and FGFOA
Intermediate Single Audit Certificate,
AICPA Certificate Program



Community Involvement

Healthy Start Coalition of Sarasota County
Chair, 2023-Present
Vice Chair, 2022-2023
Treasurer, 2018-2022
Leadership Sarasota County
Class of 2016
Sarasota County Leadership Alumni
Chair, 2023-Present
Committee Member, 2018-Present
Sarasota County Leadership Council
Council Member, 2023-Present
Cub Scouts of America Pack 14
Treasurer, 2021-Present
Tatum Ridge Elementary School
Advisory Council
Committee Member, 2021-Present
Recording Secretary, 2021-Present
FICPA – YCPA Committee Member 2022-2023

Years in Accounting: 13

Years with Firm: 12

SPEAKER/INSTRUCTOR

The Single Audit and FEMA Reimbursements
Uniform Guidance – Changes to Grant Management and Single Audit
How to Audit the Budget
SOC Reports: How to Effectively Use Them on Your Audit Engagements
Excel Tips and Tricks
Internal Controls: Relevance in the Current Electric Cooperative Environment
Plant Accounting and Other Regulatory Matters
Single Audit and Grant Compliance

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Atlantic Beach, Florida
City of Bartow, Florida*
City of Center Hill, Florida
City of Fort Meade, Florida*
City of Gainesville, Florida*
City of Jacksonville Beach, Florida
City of Lake Wales, Florida*
City of Live Oak, Florida
City of Ocoee, Florida
City of Sarasota, Florida*

Counties

Alachua County, Florida, Board of County Commissioners*
Alachua County, Florida, Constitutional Officers
DeSoto County, Florida, Board of County Commissioners*
Desoto County, Florida, Constitutional Officers
Hernando County, Florida, Board of County Commissioners*
Hernando County, Florida, Constitutional Officers
Nassau County Board of County Commissioners*

School Boards

Charlotte County District School Board*
Citrus County School Board Internal Accounts
Clay County District School Board*
Clayton County Board of Education (GA)*
Hernando County School Board Internal Accounts

Special Districts

Alachua County Library District
Bartow Municipal Airport Development Authority*
Lakewood Ranch Community Development District I, II, IV, V, and VI
Lakewood Ranch Inter-District Authority
Lehigh Acres Municipal Services Improvement District*
Peace River Manasota Regional Water Supply Authority*
The Villages Community Development Districts
Withlacoochee Regional Water Supply Authority

Tiffany K. Mangold, CPA

Audit Partner

EXPERIENCE SERVING CLIENTS

Employee Benefit Plan Experience

Charlotte Behavioral Health Care, Inc. 403(b) Plan
City of Bartow General Employees' Retirement Plan
City of Fort Meade Firefighters' and Police Officers' Pension Plans
City of Lake Wales General Employees', Firefighters', and Police Officers' Pension Plans
Give Kids the World, Inc. 403(b) Plan
First Step of Sarasota 403(b) Plan
Lee County Electric Cooperative, Inc. Defined Benefit Plan and 401(k) Plan
Peace River Electric Cooperative, Inc. Defined Contribution Plan

Non-Profit Experience

Arnette House, Inc.
Coastal Behavioral Healthcare, Inc.*
Diocese of St. Augustine
First Step of Sarasota, Inc.*
Give Kids the World
Lacoochee Area Redevelopment Corporation
Meridian Behavioral Healthcare, Inc.
Mission Nombre de Dios
Morning Star School
Our Lady Star of the Sea School in Jacksonville
Peace River Cooperative Charitable Foundation, Inc.
Pepin Academies Foundation, Inc.
Sarasota African American Cultural Coalition
WREC Education Foundation, Inc.
Withlacoochee River Electric Cares, Inc.

For-Profit Experience

A&N Corporation

D.E. Scorpio Corporation
Lake Jovita Associates, Inc.
Lake Jovita Homeowners Association, Inc.
OEC Business Interiors, Inc.
URADCO, Inc.
W.G. Johnson & Son, Inc.

Utility Experience

City of Bartow, Florida (E, W, S)
City of Fort Meade, Florida (E, G, W, S)
City of Lake Wales, Florida (W, S)
City of Jacksonville Beach, Florida (E, G, W, S)
City of Sarasota, Florida (W, S)
DeSoto County, Florida, Board of County Commissioners (W, S)
Gulf Coast Electric Cooperative, Inc. (E)
Hernando County, Florida, Board of County Commissioners (W, S)
Lee County Electric Cooperative, Inc. (E)
Lehigh Acres Municipal Services Improvement District (W)
Peace River Electric Cooperative, Inc. (E)
Peace River Manasota Regional Water Supply Authority (W)
Talquin Electric Cooperative, Inc. (E)
Withlacoochee River Electric Cooperative, Inc. (E)
Withlacoochee Regional Water Supply Authority (W)

Other Entities

University of Florida Transportation and Parking Services

Other Accounting Experience

GT Marketing Group USA, Inc.

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer**

Tiffany K. Mangold, CPA

CPE Credits

Ms. Mangold is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ BDO USA – ASC 842 Leases - Private Company Implementation Considerations
- ▶ FGFOA Group Internet Based Training – Finance Technical - ESG - What Is It?
- ▶ BDO USA – Unclaimed Property Compliance for Financial Institutions
- ▶ FSFOA 2023 Spring Conference – Government Fraud, Waste, and Abuse
- ▶ FSFOA 2023 Spring Conference – Florida Department of Education Update
- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – Grant Reporting and the Single Audit
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – GASB 34 - The Long and Short of IT
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101: Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ PGC Winter Session

2022

- ▶ BDO – What You Need to Know to Audit Provider Relief Funds - Latest Developments
- ▶ FGFOA Nature Coast – Technology, Driving Process Improvement
- ▶ FGFOA Nature Coast – GASB Updates
- ▶ FGFOA Nature Coast – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast – Hot Topics for Audits of Local Government
- ▶ FGFOA – Nature Coast - Internal Controls for Local Government
- ▶ BDO – EBP Update Series I - Audit, Accounting, and Regulatory Update
- ▶ FGFOA – Bond Issuance and Lease Management
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Florida Department of Education Update
- ▶ FSFOA – GASB 67
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General Update
- ▶ FSFOA – FTE/Scholarships
- ▶ AICPA – Auditing Financial Statements of ERISA Plans
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Economic Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ AICPA – Auditing Financial Statements of ERISA Plans

2021

- ▶ National Underwriter Company Social Security 101
- ▶ CPAAcademy Audit Risks and Challenges in a Remote Environment Due to COVID-19
- ▶ CAPacademy Key Upcoming GASB Pronouncements
- ▶ BDO USA 2021 EBP Update Part III
- ▶ BDO Alliance USA Conference
- ▶ Surgent McCoy CPE Florida Ethics for CPAs
- ▶ FGFOA Opening General Session
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA Strengthening Your People Skills
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Legislative Update
- ▶ FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely Accurate Reporting
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FGFOA Management Leadership Skills for First Time Supervisors
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects



BARBARA BOYD, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY**

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
bboyd@purvisgray.com

PROFILE

Education

University of Florida
2008, Master of Accountancy
2003, BS, Business Administration

Professional Credentials

CPA License – AC41162
Member of AICPA, FICPA, and FGFOA
FGFOA Technical Resources Committee
2014-2020, 2022-Present

Community Involvement

United Way of North Central Florida
Board Member, 2021-Present
Finance Committee Chair, 2022-Present
Holy Trinity Episcopal School of Gainesville
Treasurer, 2018-2020
American Red Cross North Central Florida
Board Member, 2010-2012

Years in Accounting: 17

Years with Firm: 16

SPEAKER/INSTRUCTOR

FASB Codification
Local Governmental Handbook
Fair Value Accounting and Disclosure
Understanding Audits of Group Audits and Revisiting GASB No. 61
Single Audit – Super Circular – NCF Chapter FGFOA
GASB Update – NCF and Big Bend Chapters FGFOA
Retirement Benefits – GASB & Reporting – FGFOA Webinar
Leases and Fiduciary Activities – NCF Chapter FGFOA

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Cedar Key, Florida
City of Deltona, Florida*
City of Eustis, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida
City of Frostproof, Florida
City of Gainesville, Florida*
City of Green Cove Springs, Florida*
City of Lake City, Florida*
City of Leesburg, Florida*
City of Jacksonville Beach, Florida*
City of Newberry, Florida*
Town of Bronson, Florida*

Counties

Alachua County, Florida*
Bradford County, Florida*
DeSoto County, Florida*
Hernando County, Florida*
Nassau County, Florida*

School Board Experience

Alachua County District School Board*
Alachua County District School Board Internal Accounts
Clay County District School Board*
Levy County School Board Internal Accounts

Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Utility Experience

City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Eustis, Florida (W, S)
City of Fernandina Beach, Florida (W, S)
City of Fort Meade, Florida (E, W, S)
City of Frostproof, Florida (W, S)
City of Green Cove Springs, Florida (E, W, S)
City of Jacksonville Beach, Florida (E, G, W, S)
City of Leesburg, Florida (E, G, W, S)
City of Lake City, Florida (G, W, S)
City of Newberry, Florida (E, W, S)
Florida Gas Utilities (G)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities, City of Gainesville, Florida (E, G, W, S)
Nassau County, Florida (W, S)
Town of Bronson, Florida (W, S)

Non-Profit Experience

American Orchid Society, Inc.
American Society for Metabolic and Bariatric Surgery, Inc.
Community Blood Holdings, Inc.
Florida Health Professions Association, Inc.
Florida Veterinary Medicine Faculty Association, Inc.
Holy Trinity Episcopal School of Gainesville, Inc.
Holy Trinity Episcopal Foundation, Inc.
LifeSouth Community Blood Centers, Inc.
LifeSouth Community Foundation, Inc.
Meridian Behavioral Healthcare, Inc.*
North Central Florida YMCA, Inc.
Partnership for Strong Families*
Southern Legal Counsel, Inc.
TREC Foundation
University of Florida Faculty Associates, Inc. (Dental School)
University of Florida 4-H Foundation, Inc.
University of Florida Law Center Association, Inc.

***Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Special Districts and Other Governmental Entities

Alachua County Housing Authority*
Alachua County Library District
Bartow Municipal Airport Development Authority*
City of Cedar Key Community Redevelopment Agency
City of Fort Meade Community Redevelopment Agency
City of Jacksonville Beach Community Redevelopment Agency
Florida Gas Utility
Florida Municipal Power Agency (FMPA)
Gainesville-Alachua County Regional Airport Authority*

Employee Benefit Plan Experience

City of Atlantic Beach, Florida General Employees' Retirement Plan
City of Atlantic Beach, Florida Police Retirement Plan
City of Fernandina Beach, Florida General Employees' Pension Plans
City of Fernandina Beach, Florida Police Officers' Pension Plan
City of Fernandina Beach, Florida Firefighters' Pension Plan
City of Fort Meade, Florida General Employees' Pension Plan
City of Fort Meade, Florida Police Officers' Pension Plan
City of Fort Meade, Florida Firefighters' Pension Plan
City of Gainesville, Florida Police Officers' and Consolidated Pension Plan
City of Gainesville, Florida Firefighters' Consolidated Pension Plan
City of Gainesville, Florida OPEB Plan
City of Green Cove Springs, Florida Police Officers' Pension Plan
City of Lake City, Florida General Employees' Pension Plan
City of Lake City, Florida Firemen's Pension Plan
City of Lake City, Florida Police Officers' Pension Plan

Health Care Experience

Florida Health Professions Association, Inc.
Meridian Behavioral Healthcare, Inc.*
North Florida GI Center, L.P.
North Florida Regional Freestanding Surgery Center, L.P.
University of Florida Faculty Associates, Inc. (Dental School)

Barbara Boyd, CPA

CPE Credits

Ms. Boyd is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ FSFOA 2023 Spring Conference – GASB Update
- ▶ FSFOA 2023 Spring Conference – Government Fraud, Waste, and Abuse
- ▶ FSFOA 2023 Spring Conference – Preparing the AFR Forms ESE 348 and ESE 145
- ▶ FSFOA 2023 Spring Conference – Florida Department of Education Update
- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – DOE: Federal Grants (Audits and Improper Payments)
- ▶ FSFOA 2023 Spring Conference – Grant Reporting and the Single Audit
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101: Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important?
- ▶ PGC Winter Session

2022

- ▶ AICPA – Auditing For-Profit Entities Receiving Provider Relief Funds
- ▶ FGFOA – Cyber Security
- ▶ FGFOA – Managing the Multigenerational Workforce
- ▶ FGFOA – Economic Update for Local Governments
- ▶ FGFOA – Investing Strategies in a Rising Interest Rate Environment
- ▶ FGFOA – Maximizing Technology to Streamline Business Processes
- ▶ FGFOA – NCF Chapter - What Else is GASB Cooking Up
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – GASB 87
- ▶ FGFOA – GASB Update
- ▶ FGFOA – Opening General Session Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ NCF Chapter of FGFOA – What Else is GASB Cooking Up?

2021

- ▶ FSFOA Fall 2021 – Government Fraud, Waste and Abuse
- ▶ FSFOA Fall 2021 – GASB 87 The Future of Lease Accounting
- ▶ FSFOA Fall 2021 – Auditor General Update
- ▶ FSFOA Fall 2021 – Florida Department of Education Update
- ▶ Florida Ethics for CPAs (ETFL)
- ▶ BDO USA Yellow Book Update and Practice Issues
- ▶ BDO USA General Day 1 Intro to DEI as a Bus Enabler HRCI 555109
- ▶ BDO USA Future of Audit is Here Part I Transform Audit with Digital Suite of Tools
- ▶ BDO USA General Session Day Two
- ▶ BDO USA All in CAAS What is Your Strategy
- ▶ BDO USA Closing Keynote
- ▶ BDO USA GASB Update and Practice Issues
- ▶ FGFOA Redefining Your Organization for Performance Excellence After COVID-19
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA GASB Updates
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA You've Issued Debt Now What? Post Issuance Disclosure
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Creating Efficiencies for Internal Audits
- ▶ FGFOA Legislative Update
- ▶ Surgent McCoy CPE, LLC Florida Ethics for CPAs



MICHAEL S. SANDSTRUM, CPA, CISA, CISM, CITP, CDPSE

IT Audit Director

PURVIS
GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
msandstrum@purvisgray.com

PROFILE

Education

Auburn University
2002, Master of Business
Administration (Graduated with Honors)
Wichita State University
1976, BA, Business Administration in
Accounting (with a Minor in Political
Science)

Professional Credentials

CPA License – AC39388 (Florida)
CPA License – 2087 (Mississippi)
Certified Information Systems
Auditor (CISA)
Certified Information Security
Manager (CISM)
Certified Information Technology
Professional (CITP)
Certified Data Privacy Solutions
Engineer (CDPSE)

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)
Information Systems Audit and Control
Association (ISACA)
Florida Government Finance Officers
Association (FGFOA)

Previous Employers, 1977-2017

AuditWerx – Tampa, FL
CS&L CPAs – Bradenton, FL
Moody-Price, LLC – Baton Rouge, LA
Heavy Quip – Jackson, MS
Horton and Associates CPAs – Jackson, MS

Years Auditing Information Systems: 46

Years with Firm: 6

PROFESSIONAL PROFILE

Michael has extensive experience in accounting, auditing, IT auditing, security management, and consulting, both in public accounting and private industry sectors. He has held positions as Technology Director, Senior Audit Manager, Tax Manager, Programmer, Systems Analyst, Chief Information Officer, and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, Attestation engagements, as well as GAAS financial audit risk assessments.

Michael is responsible for IT risk assessment/audit function for Purvis Gray. This responsibility includes conducting the IT risk assessments for school boards, counties, municipalities, and not-for-profit organizations. In addition, he is responsible for managing SOC 1 and SOC 2 engagements for cloud organizations, data centers, and a child support processor for the State of Florida.

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2	FISMA
SOC 1 Type 1 and Type 2	NIST
SOC Readiness Engagements	Financial and IT Controls
Information Technology General Controls Examinations	HIPAA
DHSMV David System Examinations	GLBA
Client Development	COBIT
IT Security Controls Auditing	Business Processes Analysis
IT SOX Auditing	Data Mining & Reporting
Industry Experience:	EDI/XML
Healthcare	Cloud Integration
Local Governments	Security Management & Compliance
Banking	IDEA Audit and Data Analytics Software
Claims Processing	AS/400
Manufacturing	Linux
Distribution	Mainframe
Cloud Providers	Windows
Data Centers	SQL
Non-Profit	Oracle
Information Security – Consulting	CaseWare Audit Software
Privacy Assessments and Consulting	Citrix
Risk Assessments	ERP Systems
Agreed Upon Procedures	

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA, CDPSE

CPE Credits

Mr. Sandstrum is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

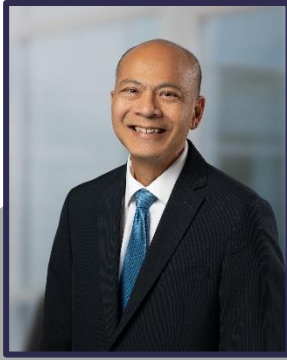
- ▶ AICPA Town Hall Series – Specialized Knowledge
- ▶ AICPA Town Hall – Trends and Best Practices in Cybersecurity
- ▶ ISACA – The State of Privacy 2023
- ▶ Surgent – What You Need to Know About ASC 842, Leases
- ▶ ISACA – Using COBIT 2019 to Develop an IT Audit Plan Webinar
- ▶ ISACA – Unlocking Data Driven Decisioning for Security Operations
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ AICPA – FCPA Overview, Case Studies, and How to Leverage Data Analytics to Identify High Risk Transactions
- ▶ BDO USA – What to Know: Recent Changes to SOC 1 Guide
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – Benefits of Moving to the Cloud
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Update on the Latest Banking Technologies
- ▶ FGFOA 2023 Annual Conference – Cybersecurity in the Remote Environment
- ▶ AuditBoard – Navigating the A1 Act Preparing for the Challenges of the Latest EU Regulations
- ▶ ISACA – Time Matters Proactively Prepare for and Respond Faster to Business Disruptions
- ▶ ISACA – Virtual Summit 2023: Building a Viable Cybersecurity Program
- ▶ PGC – SAS 145 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatements
- ▶ PGC – Examination Engagements (in Conjunction with an Audit)
- ▶ PGC – CaseWare Connector
- ▶ PGC – SAS 142 Audit Evidence
- ▶ PGC – Quality Control and Peer Review
- ▶ PGC – Mastering Soft Skills for Workplace Success
- ▶ PGC – Governmental Accounting 101 and GASB 34 Conversions
- ▶ PGC – SAS 143 Auditing Accounting Estimates
- ▶ PGC – Developing and Using Analytics in an Audit
- ▶ PGC – SOC Reports (Use in an Audit)
- ▶ PGC Winter Session

2022

- ▶ AICPA – Town Hall Series
- ▶ ISACA – Virtual Summit Data Protection in an Evolving World on Demand
- ▶ ISACA – Bringing Privacy to the Security Table
- ▶ ISACA – Security Through Maturity: A Framework for Comprehensive Cloud Infrastructure Security Strategy
- ▶ FGFOA – Legislative Review
- ▶ AICPA – Cyber Breach: Choose Your Own Response
- ▶ AuditBoard – Third-Party Risk Management - What You Don't Know Today Can Hurt You
- ▶ AuditBoard – Continuous Monitoring at Scale: The Future of Security Compliance
- ▶ AuditBoard – Opportunity Knocks: Turning Digital Risk into Your Competitive Advantage
- ▶ BDO – What Asset Management Professionals Need to Know About System and Organization Controls Reports
- ▶ ISACA – Software Composition Analysis for Managing Security and Licensing Risks
- ▶ FGFOA – Cybersecurity for Operations Based Departments
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Prepare to Be Positive
- ▶ FGFOA – Intro to Governmental Accounting
- ▶ FGFOA – Auditor General and Department of Financial Services Update

2021

- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)
- ▶ ISACA Mitigating the Security Risks of a Remote Workforce During a Crisis
- ▶ ISACA Risk Management in Action 4 Key Pillars for Achievable Resilience
- ▶ ISACA Data Protection for Cloud-First Organizations
- ▶ BDO USA General Day 1, Day 2, and Day 3 Sessions
- ▶ BDO USA Adding Value to the Board Hot Topics in Governance
- ▶ BDO USA Single Audit Surprises and Other Matters
- ▶ BDO USA ASC 740 Accounting for Current Events and Other Practice Matters
- ▶ FGFOA GASB Update
- ▶ FGFOA Economic Update Planning for a Post Pandemic Futures
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Legislative Update
- ▶ FGFOA Creating Efficiencies for Internal Audits
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Financial Reporting Complexities in Local Governments
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Disaster Recovery How Do You Solve the Hurricane Problem
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022



KEN C. LEE, CPA

Audit Supervisor

PURVIS
GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
klee@purvisgray.com

PROFILE

Education

University of Pittsburgh
University of South Florida
1999, BA, Business
2009, MBA – MIS, Finance,
Management
2015, BA, Accounting

Professional Credentials

CPA License – AC54137
Member of FICPA and FGFOA
Member of FGFOA Southwest Chapter

Community Involvement

Impact Academy in Seffner, Florida
Advisory Board Member, 2014 – Present
Healthy Start Coalition of Sarasota County
Treasurer, 2022 - Present
FGFOA Technical Resource and Legislative
Committee Member, 2022
FICPA Committees, 2021 - 2022
Employee Benefits Conference
State and Local Government
University of South Florida
Accounting Conference

Years in Accounting: 16

Years with Firm: 8

SPEAKER/INSTRUCTOR

Public Speaker on the Following Topics:

Single Audit
Tourist Development Tax
Auditing Budgets

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Bartow, Florida*
City of Deltona
City of Fort Meade, Florida
City of Sarasota, Florida*
City of Crestview, Florida*

Counties

Alachua County Board of County Commissioners
Desoto County, Florida, Board of County Commissioners*
DeSoto County, Florida, Clerk of the Circuit Court
DeSoto County, Florida, Sheriff
DeSoto County, Florida, Supervisor of Elections
Gadsden County, Florida, Sheriff
Hernando County, Florida, Board of County Commissioners*
Hernando County, Florida, Clerk of Circuit Court and Comptroller
Hernando County, Florida, Property Appraiser
Hernando County, Florida, Tax Collector
Hernando County, Florida, Sheriff
Nassau County, Florida Board of County Commissioners
Nassau County, Florida Clerk of the Circuit Court and Comptroller

School Board Experience

Charlotte County School Board*
Clay County District School Board*
Clayton County Board of Education (GA)*
Hernando County School Board

Special Districts and Other Governmental Entities

Bartow Municipal Airport Development Authority*
Florida Court Clerks and Comptrollers, and State Department of Revenue
Florida Courts E-Filing Authority
Lakewood Ranch Community Development Districts, Florida
Lehigh Acres Municipal Services Improvement District
University of Florida Transportation and Parking Services

Utility Experience

Peace River Electric Cooperative, Inc. (E)
Peace River Manasota Regional Water Supply Authority (W)
Utilities Commission, City of New Smyrna Beach (E, W, S)

Ken C. Lee, CPA

Audit Supervisor

EXPERIENCE SERVING CLIENTS

Non-Profit Experience

Coastal Behavioral Healthcare, Inc.*
Diocese of St. Augustine
First Step of Sarasota, Inc.*
Lacoochee Area Redevelopment Corporation
Mission of Nombre de Dios
Peace River Cooperative Charitable Foundation, Inc.
St. Joseph Academy Catholic High School
WREC Education Foundation, Inc.
Withlacoochee River Electric Cares, Inc.

For-Profit Experience

Consolidated Minerals, Inc.
Lake Jovita Associates, Inc.
Lake Jovita Homeowners Association, Inc.
URADCO, Inc.

Employee Benefit Plan Experience

Bartow General Employee Pension Plan
Charlotte Behavior Health Care, Inc. 403(b) Plan
First Step of Sarasota 403(b) Plan
Give Kids the World, Inc. 403(b) Plan
Peace River Electric Cooperative, Inc. Defined Contribution Plan

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**

(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Ken C. Lee, CPA

CPE Credits

Mr. Lee is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ BDO USA – EBP Part I (A&A)
- ▶ BDO USA – EBP Part III
- ▶ Becker Professional Education – Bank Crisis: Treasury Response and Update
- ▶ Surgent McCoy CPE, LLC – Florida Ethics for CPAs (ETFL)
- ▶ BDO USA – SA 2023 Period of Performance Applicability and Testing
- ▶ BDO USA – Determining and Designing Testing for Applicable Compliance Requirements
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GAS Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ BDO USA – Non-Profit Leases Industry Specific Issues and Lessons Learned
- ▶ BDO USA – CECL For Non-Profits
- ▶ BDO USA – Contributed Non-Financial Assets - Lessons Learned
- ▶ FECA Conference
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ AICPA – Town Hall Series
- ▶ BDO – Top Challenges for Non-Profits in the Current Environment
- ▶ BDO – Quarterly 2 Government Accounting and Auditing Update
- ▶ BDO – The Internal Auditor of the Future
- ▶ BDO – 2022 EBP - Update Series Part II
- ▶ FGFOA - Bond Issuance and Lease Management
- ▶ BDO – NFP: GASB 87 Leases - Statement Overview and Implementation Considerations
- ▶ BDO – NFP: A User's Guide to Performing Component Unit Determinations
- ▶ BDO – NFP: Common Accounting Issues in State and Local Government
- ▶ BDO – NFP: Foundation of Indirect Costs - What You Need to Know
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – GASB Update
- ▶ FGFOA – Opening General Session - Prepare to Be Positive
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Fraud in Florida
- ▶ FGFOA – Common Audit Findings
- ▶ BDO – Basics of Auditing and Reporting Functional Expense
- ▶ BDO – OMB Compliance Supplement - What's New
- ▶ BDO – Auditing Stimulus Funding
- ▶ FGFOA – Internal Controls and Fraud Prevention
- ▶ BDO – Amplify Conference - 10 New Trends Impacting Leadership and Marketing

2021

- ▶ BOD New Auditing Standards and Amendments Effective for Year-End 2020 Audits
- ▶ BDO Yellow Book Focus on CPE
- ▶ BDO ASC 606 Revenue from Contracts with Customers Practice Matters
- ▶ BDO Revised Yellow Book What You Need to Know
- ▶ BDO Yellow Book Focus on Independence
- ▶ BDO USA Stimulus Funding Compliance Audit Update
- ▶ BDO USA What's Happening with International Financial Reporting Standards
- ▶ BDO USA Effective Use of SOC 1 Reports in EBP Audit Engagements
- ▶ FGFOA Accounting for Leases GASB 87
- ▶ BDO 2021 EBP Update Parts 1, 2, 3, and 4
- ▶ BDO USA ERISA Update
- ▶ BDO USA Yellow Book Update and Practice Issues
- ▶ BDO USA Impact of New ISQM Standards on Firms Systems of Quality Management
- ▶ BDO USA GASB Update and Practice Issues
- ▶ BDO USA Performing Preparation Compilations Reviews Engagements SSARS 101
- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)



VANESSA L. (CARLUCCIO) NEWCOMB, CPA

Senior Auditor

PURVIS
GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
vcarluccio@purvisgray.com

PROFILE

Education

University of South Florida
2022, Master of Accountancy
2021, BS, Accounting

Professional Credentials

CPA License – AC60154

Years in Accounting: 4

Years with Firm: 4

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Bartow, Florida*
City of Fort Meade, Florida*
City of Winter Springs, Florida
City of Frostproof, Florida
City of Sarasota, Florida*
City of Gainesville, Florida*

Counties

Desoto County, Florida, Board of County Commissioners*
Desoto County, Florida, Constitutional Officers
Bradford County, Florida, Board of County Commissioners*
Bradford County, Florida, Constitutional Officers

School Board Experience

Charlotte County District School Board*
Clayton County District School Board*

Special Districts

Bartow Municipal Airport Development Authority*
Lakewood Ranch Community Development Districts
Lakewood Ranch Inter-District Authority
Lehigh Acres Municipal Services Improvement District*
Peace River Manasota Regional Water Supply Authority*
The Villages Community Development Districts

*OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Non-Profit Experience

First Step of Sarasota, Inc.*
Coastal Behavioral Healthcare, Inc.*
Morning Star School
Diocese of St. Augustine
Foundation for Seminole State College
St. Joseph Academy Catholic High School
WREC Educational Foundation, Inc.
Withlacoochee River Electric Cares, Inc.
Peace River Cooperative Charitable Foundation, Inc.

Utility Experience

Peace River Manasota Regional Water Supply Authority (W)
DeSoto County, Florida, Board of County Commissioners (W, S)
Lehigh Acres Municipal Services Improvement District (W)
Withlacoochee River Electric Cooperative, Inc. (E)
Peace River Electric Cooperative, Inc. (E)
City of Fort Meade, Florida (E, G, W, S)
City of Bartow, Florida (E, W, S)

Employee Benefit Plan Experience

Holding Company of the Villages, Inc.
Employee Savings Plan
First Step of Sarasota 403(b) Plan

VANESSA L. (CARLUCCIO) NEWCOMB, CPA

CPE Credits

Ms. (Carluccio) Newcomb is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96 FGFOA Conference (Instructor Credit)
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ BDO USA – SA 2023 Single Audit Planning Trends and Issues
- ▶ BDO USA – SA 2023 Yellow Book Trends and Issues
- ▶ BDO USA – SA 2023 Determining and Designing Testing for Applicable Compliance Requirements
- ▶ BDO USA – SA 2023 Single Audit Sampling for Compliance Requirement Latest Issues and Trends
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Government
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ PGC Winter Conference
- ▶ BDO – Single Audit Update Q4
- ▶ BDO – Quarterly Government Accounting and Auditing Update Q4

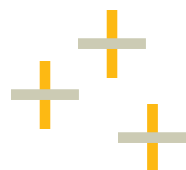
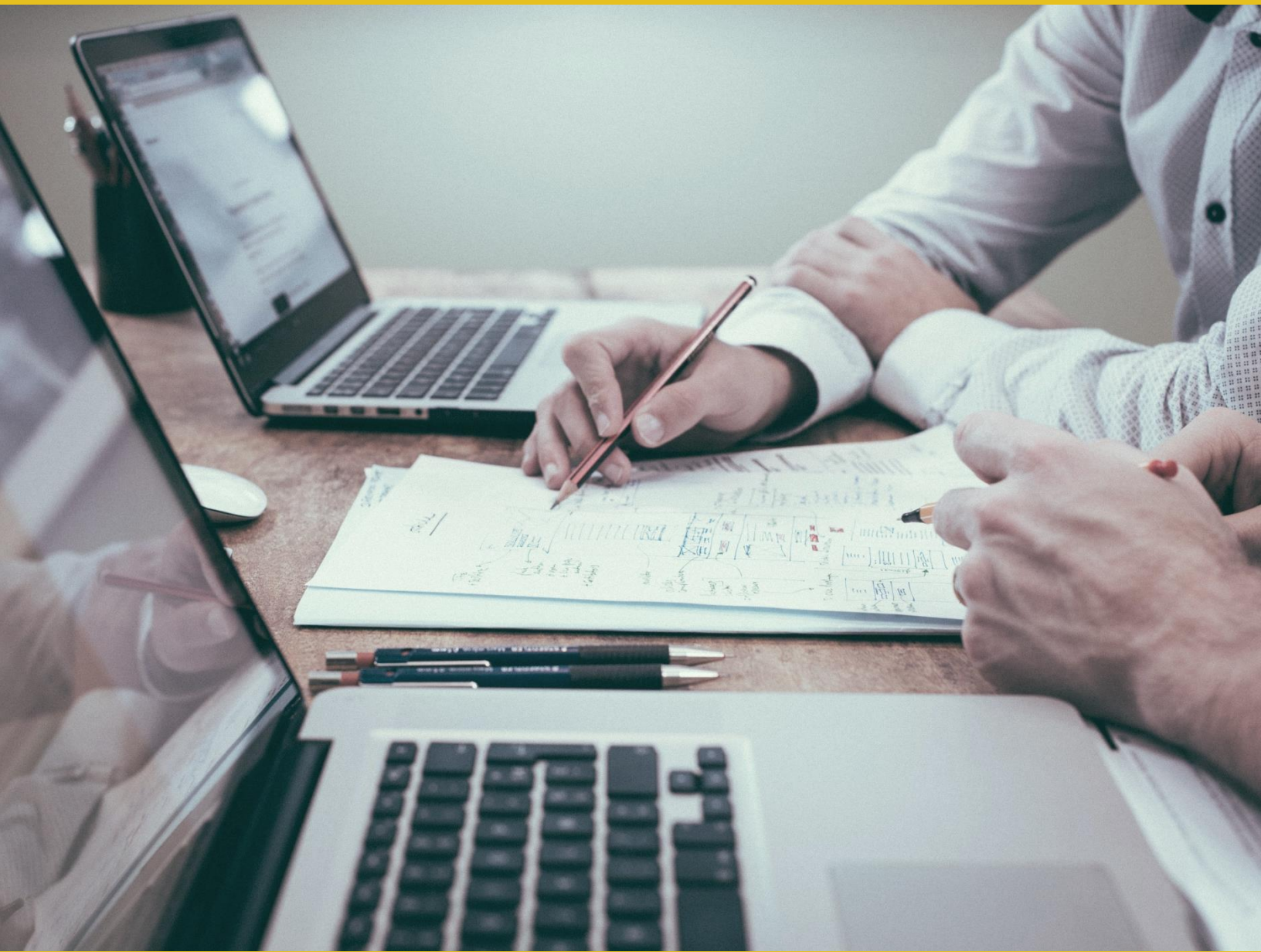
2022

- ▶ CPAAcademy.org – The Fundamentals of ASC 842 Compliance

2021

- ▶ PGC – Depreciation
- ▶ PGC – Accrual to Cash Conversion and SE Health Insurance
- ▶ PGC – Section 199A, Roth Conversions and Reporting the Sale of Assets
- ▶ PGC – Fox It Training
- ▶ CPAAcademy.org – Key Upcoming GASB Pronouncements
- ▶ CPAAcademy.org – SOC Reporting: What Is It, and Who Can Benefit?
- ▶ PGC – Audit Staff Training
- ▶ BDO Alliance – Assurance Experienced Associate Day 1
- ▶ BDO Alliance – Assurance Experienced Associate Day 2
- ▶ BDO Alliance – Assurance Experienced Associate Day 3
- ▶ BDO Alliance – Assurance Experienced Associate Day 4
- ▶ BDO Alliance – Assurance Experienced Associate Day 5
- ▶ BDO USA – OMB Compliance Supplement Overview
- ▶ PGC – Personal Growth Series - Time Management

SCOPE RESPONSE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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Scope of Services

Understanding the Scope of Services

We have received and read your Request for Proposal (RFP) RFP24-FN-05 in its entirety and we understand the work to be performed and give you our express commitment to meet or exceed the performance specifications as stated in your RFP, **pages 13 through 19, Section 4, Scope of Work**. These services are to provide audit services for the City of Edgewater (the City) and the Community Redevelopment Agency's (CRA) financial statements for fiscal year ending September 30, 2024, for five (5) years, with the option to audit the City and CRA financial statements, for another five (5) fiscal year period.

The audit will be performed in accordance with the following:

- ▶ Generally accepted auditing standards as issued by the American Institute of Certified Public Accountants, 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.
- ▶ *Government Auditing Standards*, as issued by the Comptroller of the United States.
- ▶ Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- ▶ *Rules of the Auditor General* for the State of Florida Chapter 10.550 relating to Section 11.45 of the Florida Statutes.
- ▶ Section 215.97 Florida Statutes, *Florida Single Audit Act*.
- ▶ Any other applicable federal, state, and local laws or regulations.

Projected Timetable

Purvis Gray commitments to meet or exceed the performance specifications and time requirements stated in the RFP:

- ▶ **Detailed Audit Plan**—Provide a detailed audit plan and a list of all schedules to be prepared by the City by September 30, and each succeeding year.
- ▶ **Planning Work**—Complete planning work by November 30, and each succeeding year.
- ▶ **Fieldwork**—Complete all fieldwork each year by February 28, and each succeeding year.
- ▶ **Draft Reports**—Draft report and recommendations to management will be available for review by March 15, and each succeeding year.
- ▶ **Final ACFR**—Presentation to the City Commission each year. Actual delivery dates will be established with the City management in the planning phase and will be met by Purvis Gray.
- ▶ **Data Collection Form**—Certify the Data Collection Form for federal grants with the Federal Audit Clearinghouse.

We understand that timeliness is critical in the performance of the audit. Purvis Gray will coordinate with the Finance Director or designee to accomplish the audit in a phased in approach throughout the year in order to reduce the year-end workload for the City staff.

Yearly Technical Assistance

All members of the audit team will be available to your management team whenever needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions and assistance year-round without additional billings.

The firm's philosophy is based on the fundamental concept that our reason for existence is to be of service to our clients. We accomplish this by being sensitive to the needs of our clients and providing a high level of quality through the development of educated and trained professionals. As an audit department, we schedule our jobs well in advance and do not overload our personnel. A rushed or delayed engagement does not benefit anyone. The proposed engagement team has the availability to perform the requested services in the timeframe requested.

Specialized Skills Offered**Audit Department**

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms. Your "engagement team" will be led by a partner, a manager, and a senior auditor, with these individuals participating in a significant portion of fieldwork.

Our audit team has extensive experience working in a computerized environment and utilizes laptop computers in the field with Microsoft Windows, Word, and Excel. **We employ a paperless audit approach.** We utilize the "paperless" audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will be utilizing Suralink for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. Suralink will also allow the City staff to track the status of the audit engagement overall from a web-based application with a desktop dashboard in real-time.**

Accounting and Tax Services

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Services

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

Accounting System Reviews

- ▶ GASB Statement Implementations
- ▶ Internal Control Opinions
- ▶ Procedures Documentation
- ▶ Performance Audits and Cost Reduction Studies
- ▶ Feasibility/Efficiency Studies
- ▶ Budget Review and Budget Preparation

Other Financial Services

- ▶ Expert Testimony
- ▶ Personal Financial/Retirement Planning
- ▶ Other Financial Services
- ▶ Tax Representation
- ▶ Fraud/Defalcation Engagements

Business Valuations and Reorganizations

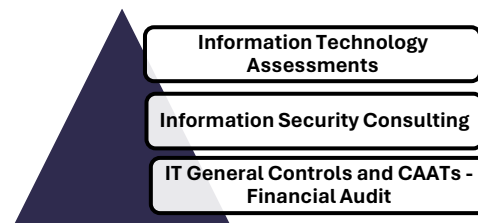
- ▶ Business Ownership Succession
- ▶ Business Valuations
- ▶ Mergers and Acquisitions
- ▶ Business Formations
- ▶ Business Liquidations

Information Security and Privacy Controls and Consulting

- ▶ IT Security Controls Assessment
- ▶ Privacy Controls Assessment
- ▶ Information Security Policies and Procedures
- ▶ IT Risk Assessments

Information Technology Services

Purvis Gray offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CISA, CISM, CITP, CDPSE, and CPA designations and can be summarized as follows:



Information Technology Assessment engagements offered by Purvis Gray include the following:



Cybersecurity

- AICPA Cybersecurity Engagements

SSAE-18 SOC Reports

- SOC Types 1, 2, and 3 Engagements

Governmental Financial Statements Preparation

We have assisted many of our clients with financial statement preparation in accordance with Governmental Accounting Standards Board. Our quality control process requires preparation of the financial statements to be reviewed by the partner in charge of the audit and the technical reviewer. Additionally, whether we prepare the financial statements or review client prepared statements, we complete a comprehensive disclosure checklist to ensure all required elements of the financial statements and note disclosures are adequately presented.

BDO Alliance USA Resources and Services

As an Independent Member of the BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge.

In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the City.

As a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of the City.

Continuing Education

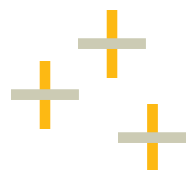
Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.

Tax Exempt Bonds

As a large statewide CPA firm, Purvis Gray is well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets. We have provided assistance to our clients in dealings with the tax-exempt bond markets on numerous occasions. In addition to our bond experience, Purvis Gray also provides assistance with the following:

- ▶ Issuing Consent Letters and Comfort Letters as Part of the Overall Service to Our Governmental Clients During the Issuance of Such Bonded Debt
- ▶ Assisting Bond Counsel in Drafting Bond Indentures Which Are Consistent with Accounting Principles and Terminology
- ▶ Designing Economic Covenants Which are Achievable by the Issuer and Provide Acceptable Security to Buyers
- ▶ Meeting with Underwriters, Bond Rating Agencies, and Bond Buyers to Clarify Accounting and Financial Matters
- ▶ Providing Required Certifications that Covenants or Other Indenture Requirements Have Been Met
- ▶ Computations of Arbitrage Rebates Pursuant to Sections 148 and 103 of the Internal Revenue Code
- ▶ Providing Escrow Verification Reports
- ▶ Compiling Required Secondary Market Disclosure
- ▶ Preparing Parity Debt Reports and Calculations

AUDIT/TECHNICAL APPROACH TO PROJECT



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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Understanding the Work to be Done

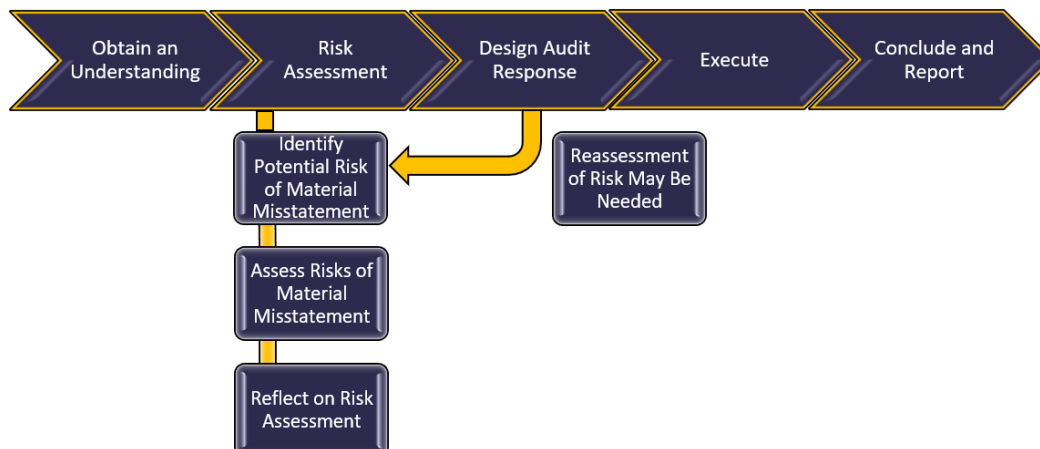
We have read the Request for Proposal (RFP) **RFP24-FN-05, pages 13 through 19, Section 4, Scope of Work.** and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits. We give you our express commitment to meet or exceed the performance specifications as stated within Scope of Work. These services are to provide audit services for the City of Edgewater, Florida (the City) and the Community Redevelopment Agency's (CRA) financial statements for fiscal year ending September 30, 2024, for five (5) years, with the option to audit the City and CRA financial statements, for another five (5) fiscal year period.

The audit will be performed in accordance with the following:

- ▶ Generally accepted auditing standards as issued by the American Institute of Certified Public Accountants, 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.
- ▶ *Government Auditing Standards*, as issued by the Comptroller of the United States.
- ▶ Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- ▶ *Rules of the Auditor General* for the State of Florida Chapter 10.550 relating to Section 11.45 of the Florida Statutes.
- ▶ Section 215.97 Florida Statutes, *Florida Single Audit Act*.
- ▶ Any other applicable federal, state, and local laws or regulations.

Audit Methodology

As a Purvis Gray client, the City will benefit from our audit methodology, which combines professional judgment from responsive partners with industry and technical experience with a risk-based audit approach, audit innovation through advanced technologies and data analytics, and a continuous focus on audit quality. The audit approach depicted below integrates advanced technologies for efficiency and transparency and focuses on risks of material misstatement.



Obtain an Understanding

- ▶ Inquiries with management and those charged with governance.
- ▶ Understand the City's objectives, strategies, risks, and environment.
- ▶ Understand internal controls.
- ▶ Evaluate sources both inside and outside the City.
- ▶ Preliminary analytical review.
- ▶ Retrospective review.

Risk Assessment

Identify Potential Risk of Material Misstatement

- ▶ Perform walkthroughs.
- ▶ Understand the City's process and flow of transactions.
- ▶ Assess likelihood and magnitude for potential risk of material misstatement.
- ▶ Identify relevant controls and scope in IT environment.
- ▶ Assess the design and implementation of relevant controls.
- ▶ Determine the operating effectiveness of relevant controls.

Assess Risks of Material Misstatement

- ▶ Scope the engagement.
- ▶ Consider complexity of the City, applicable financial reporting framework, and relevant risks.

Reflect on Risk Assessment

- ▶ Holistic view of the undertaken judgment process.
- ▶ Consider any information omitted.
- ▶ Determine reasonableness of conclusion.
- ▶ Consider materiality.

Design Audit Response

- ▶ Test controls.
- ▶ Substantive analytical procedures.
- ▶ Data analytics tests.
- ▶ Other substantive procedures.

Execute

Utilize technologies, automation, and data analytics, such as:

- ▶ Suralink
- ▶ CaseWare
- ▶ IDEA
- ▶ Thomson Reuters PPC Checkpoint Tools
- ▶ Engagement level automations

Conclude and Report

- ▶ Evaluate evidence.
- ▶ Consider effects of potential misstatement(s).
- ▶ Final analytical review.
- ▶ Share content with those charged with governance.
- ▶ Issue management letter and auditor's reports.
- ▶ Issue report to those charged with governance.

Multiple source documents are required to thoroughly conduct the audit, such as:

- ▶ Remote access to financial and other management information systems.
- ▶ City Commission meeting minutes.
- ▶ Preliminary and final trial balances.
- ▶ Permanent documents, such as bond agreement and organizing documents.
- ▶ Utility rate tariffs.
- ▶ Adopted budget.
- ▶ List of checks and ACHs written.
- ▶ Payroll register details.
- ▶ Bank statements and reconciliations.
- ▶ Accounts receivable aging report.
- ▶ Inventory listing of supplies and equipment.
- ▶ Depreciation schedule.
- ▶ Accounts payable subsidiary ledger.
- ▶ General Ledger details.
- ▶ Checks written subsequent to year-end.
- ▶ List of subsequent receipts, confirmations.
- ▶ Accrued payroll calculation.
- ▶ Actuarial reports.
- ▶ Grant agreements.
- ▶ Grant reimbursements.
- ▶ Community Redevelopment Agency (CRA) bylaws.
- ▶ CRA minutes.
- ▶ CRA disbursements and corresponding invoices, etc.

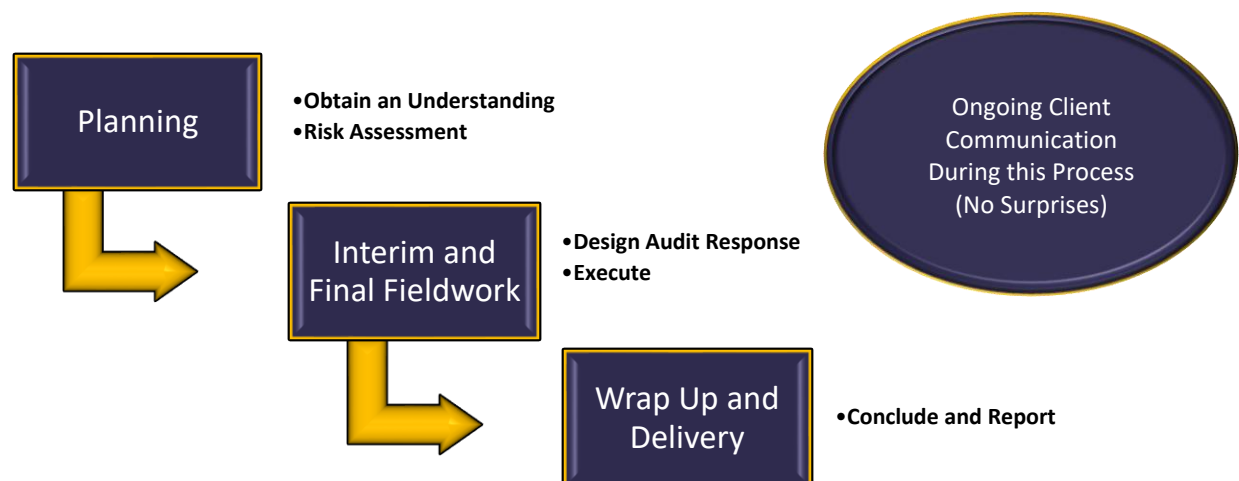
Proposed Segmentation and Level of Staff

Upon being engaged as your auditors, we would immediately complete our formal due diligence/client acceptance procedures, execute an engagement letter, review the prior auditor's workpapers after proper notification by the City, and schedule planning meetings with City management.

These meetings are conducted for the following purposes:

- ▶ Confirm roles and expectations.
- ▶ Discuss specific accounting, financial reporting, and current year developments.
- ▶ Develop specific performance measures to ensure mutual understanding of the audit process.
- ▶ Develop timelines to confirm shared performance expectations for on-time deliverables.
- ▶ Request key financial reporting cycle and other permanent file documentation.

Our detailed work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations.



Hours By Segment	Partners	Directors/ Supervisors	Seniors	Staff/ Other	Total
Interim Fieldwork					
Audit Planning and Administration (Including Staff Supervision and Review)	10	30	10	-	50
Internal Controls (Key Control Identification and Walkthroughs)	10	20	20	20	70
Information Technology General Controls Review	-	20	-	20	40
Total Interim Fieldwork	<u>20</u>	<u>70</u>	<u>30</u>	<u>40</u>	<u>160</u>
Final Fieldwork					
Audit Planning and Administration (Includes Staff Supervision and Review)	40	2	-	-	42
Cash and Investments	-	1	4	20	25
Governmental Revenues and Accounts Receivables	-	2	8	10	20
Utility Revenues and Accounts Receivables	-	2	8	10	20
Inventory	-	-	-	4	4
Capital Assets	-	2	10	4	16
Accounts Payable and Expenditures/Expenses	-	2	15	20	37
Debt/Long-Term Liabilities	-	2	10	2	14
Net Position/Fund Balance	-	2	10	2	14
Payroll and Related Benefits (Pension and OPEB)	-	-	15	15	30
Single Audit	5	50	-	10	65
CRA Audit	5	-	20	8	33
Total Final Fieldwork	<u>50</u>	<u>65</u>	<u>100</u>	<u>105</u>	<u>320</u>
Wrap-Up and Delivery					
Audit Completion Procedures and Reporting Assistance with Preparation of the Financial Statements and Production	15	10	2	-	27
	15	50	8	10	83
Total Wrap-Up and Delivery	<u>30</u>	<u>60</u>	<u>10</u>	<u>10</u>	<u>110</u>
Total Estimated Audit Hours	<u>100</u>	<u>195</u>	<u>140</u>	<u>155</u>	<u>590</u>

Staff Level	Interim Fieldwork	Year-End Fieldwork	Write-Up and Wrap-Up	Total
Partners	20	50	30	100
Directors/Supervisors	70	65	60	195
Seniors	30	100	10	140
Staff/Other	40	105	10	155
Total	<u>160</u>	<u>320</u>	<u>110</u>	<u>590</u>

Work Plan

Our detailed work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations. The proposed segmentation of the audit is based on the following timing of performing the various procedures in our audit approach noted on pages 1 through 3.

**Planning and Interim Work - July/August
(and Each Succeeding Year)**

- ▶ A letter communicating the details of the audit plan for interim and year-end procedures will be provided to those charged with governance.
- ▶ Entrance conferences with the City's Manager/Finance Director and other key personnel regarding the City's operations, audit assistance, and other pertinent items will be held.
- ▶ Immediately following the initial conference, the following elements of the work plan will be executed. Review the City's operating systems, budget, organizational charts, internal controls, data processing operations, financial reports, internal audit reports, Board minutes, resolutions, and regulatory correspondence, etc. Determine preliminary materiality limits and perform risk assessment procedures.
- ▶ Review the City's federal awards and state financial assistance. Identify major programs or projects and related compliance requirements, plan approach for internal controls, and determine the nature and extent of and build compliance tests required by the Federal and State *Single Audit Acts*.
- ▶ Perform a review of the internal controls used in the computer environment related to financially significant systems. This review will be performed by individuals from our IT Department along with Audit Department personnel.
- ▶ Establish or revise estimated time requirements by entity and functional area following interim work performed.
- ▶ Prepare preliminary audit programs based upon risk assessment procedures performed.
- ▶ Perform preliminary procedures (such as permanent file construction, review of prior year workpapers, verification of beginning balances, coordination of schedule preparation, confirmations, etc.).
- ▶ Perform interim fieldwork at a time agreed-upon with the City's staff.
- ▶ Perform preliminary analytical procedures to identify areas of concern and resolve at earliest possible date.
- ▶ Initiate Single Audit procedures - internal control and compliance tests.
- ▶ Hold meetings, as applicable, to assess and discuss the impact of significant regulatory and accounting standard changes.
- ▶ Assist with year-end cutoff procedures (such as finalize confirmations, determine status of in-process construction) and observe taking of annual inventory.

Final Fieldwork - February (and Each Succeeding Year)

- ▶ Hold pre-audit fieldwork meeting with the City's management and other key personnel.
- ▶ Perform final year-end audit fieldwork, including sampling, vouching, internal control tests not completed during interim, compliance tests, and substantive tests, including Single Audits.
- ▶ Complete all audit fieldwork according to timetable of each year.

Wrap Up/Presentation - March/April of Each Year

- ▶ Perform Purvis Gray's independent (in-house) reviews and post-fieldwork analytical review.
- ▶ Review the City's draft of financial statements, notes, and draft auditor's reports, and related letters.
- ▶ Hold preliminary exit conferences with the City's management and other key personnel and deliver preliminary draft auditor's reports and comments.
- ▶ Deliver final copies of independent auditor's reports on internal control and compliance after final exit conference.
- ▶ Presentation to the City Commission each year.
- ▶ Prepare and certify the Data Collection Form for federal grants with the federal audit clearinghouse.

Interim and final fieldwork will be further segmented along fund lines and by cross-fund areas that are common to all funds. Cross-fund areas will include: cash and investments, accounts payable, payroll/benefits, capital assets, debt, Single Audit (if applicable), pensions, and utility billing. The Single Audit, if applicable, will be conducted across all department grant programs/projects and all grant revenues, receivables, and unearned revenues and expenses.

Proper planning and communication are essential to an effective and efficient audit. At least one month prior to interim and final fieldwork, Purvis Gray will prepare the client request list using Suralink. This provides a dynamic request list that is integrated with a secure file hosting system (hosted in SOC 2 compliant data centers) for seamless document coordination between the client and the auditor. With Suralink's dynamic request list, all audit requests and documents provided by the City are in one place. The request list is updated in real-time, and accessible by everyone working on the engagement, including the City's team members. The City may assign individual users to each request and monitor audit progress with dashboard and email notifications, customized by each individual user. Potential issues or concerns are identified, discussed, and resolved as early as possible. All members of the audit team and the firm are available to the City's management at any time throughout the engagement. Our audit approach utilizes substantive tests, compliance tests, tests of controls, and analytical procedures.

Approach to Selecting Audit Samples

Statistical sampling will be used on this engagement and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Statistical sampling will be used for:

- | | |
|--|---|
| ▶ Tests of Controls | ▶ Tests of Compliance with Laws and Regulations |
| ▶ Substantive Tests of Transactions and Account Balances | ▶ Attribute Sampling (e.g., census data) |

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Uniform Guidance; Chapter 10.550, *Rules of the Auditor General*; and State Department of Financial Services, *State Projects Compliance Supplement*.

Electronic Data Processing (EDP)

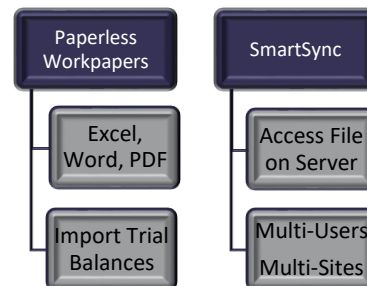
Purvis Gray values security and strives to protect data provided by the City. Our auditors' laptops are encrypted, and communications between the auditors and Purvis Gray's servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:



Suralink's Dynamic Request List is Integrated with a Secure File Hosting System for Seamless Document-Coordination Between the Client and the Auditor



*Paperless Audit Engagement Software System
– CaseWare Working Papers and SmartSync*



Computer-Assisted Audit Techniques (CAAT)
Software – CaseWare's IDEA with
SmartAnalyzer and Excel



Research and Audit Checklists, Worksheets,
Programs, Letters – Thomson Reuters PPC
Checkpoint Tools

Research, Reference Material,
Checklists, Audit Programs,
Practice Aids, PPC Checkpoint
Tools

Analytical Procedures

Analytical procedures will be used extensively on this engagement. Initial applications will be used in general planning to improve the firm's understanding of operations and to identify areas for increased attention. Analytical procedures will also be used to facilitate the development of the audit program. During the audit fieldwork, analytical procedures will be used as substantive tests to reduce or eliminate certain tests of details. Analytical procedures will be used in the following and other audit areas:

- ▶ Governmental Revenues
- ▶ Payroll and Fringe Benefits
- ▶ Utility Billing
- ▶ Governmental and Other Expenditures

Internal Controls*Obtain an Understanding*

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the City's internal controls over financial reporting for all significant audit areas. Understanding internal control will also include review and documentation of the City's control environment, risk assessment process, information and communication system, monitoring activities, and control activities. Through interviews and other inquiries of those involved in the day-to-day activities, we will gain an understanding of the following:

- ▶ Significant Classes of Transactions and Cycles
 - Financial Close and Reporting, Including Equity Classifications and Journal Entries
 - Purchasing, Accounts Payable, and Cash Disbursements
 - Human Resources and Payroll
 - Utility Billing, Accounts Receivable, and Cash Receipts
 - Grant Expenditures, Billing, Accounts Receivable, and Cash Receipts
- ▶ Other Areas with Significant Risks or Fraud Risks
 - Unusual Transactions
 - Significant Estimates

Identify Key Controls and Assess Risk

After gaining an understanding of the internal controls over financial reporting, we will identify the key controls, evaluate whether they are properly designed, and verify implementation of those controls through walkthroughs of transactions, review of relevant documents, and observation. Based upon this understanding of key controls, we will assess control risk.

Test Operating Effectiveness

Through sampling, we will test the operating effectiveness of certain key controls, primarily over utility billing receipts, as well as operating and payroll disbursements.

Ongoing Communication

Communication with management throughout this process is essential. This allows us to understand whether we have identified the correct key controls, if a potential control deficiency is mitigated by other controls, and whether exceptions identified during testing are isolated incidents or an indication of a systemic control deficiency. Recommendations for improvement or best practices will be shared with management. After discussion with management, any identified control deficiencies that rise to the level of a material weakness or a significant deficiency will be communicated to the governing body.

Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with laws and regulations that would have a material effect on the City's financial statements. We design our audit programs to ensure compliance with key laws and regulations such as:

- ▶ Budgetary Appropriation Limits
- ▶ Significant Debt Covenants
- ▶ Relevant Compliance Requirements of Major Programs Under the Uniform Guidance
- ▶ Key Federal, State, or Local Laws
- ▶ Significant Contract Provisions
- ▶ Use of Restricted Revenue Sources
- ▶ Compliance with Fiscal Policies


Approach to the Single Audit

Procedures specific to testing of major federal programs or state projects are as follows:

- ▶ Determine if the City has \$750,000 of federal or state expenditures during the audit period, which would require a federal or state single audit.
- ▶ Determine if the City qualifies as a "low risk" auditee to determine the percentage of federal assistance required to be audited.
- ▶ Classify expenditures between Type A and Type B programs based on calculated threshold.
- ▶ Review Grant Program Internal Controls, prior findings, if any, and inherent risk to identify major federal programs to be detail audited using risk-based approach.
- ▶ Test internal controls over direct and material compliance requirements for all major programs or projects based upon the OMB *Compliance Supplement* or the *State Projects Compliance Supplement*.
- ▶ Review grant agreements for all major programs or projects, confirm with grantor agencies various information related to programs selected for testing, including the amount paid during the current audit period, and other relevant items.
- ▶ Reconcile expenditures reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) to the underlying accounting records. Audit grant revenues and expenditures charged to grant programs to ensure allowability and that indirect costs are properly charged.
- ▶ Review the SEFA and related notes and ensure the information agrees to supporting accounting records and audit work performed and includes all relevant information.
- ▶ Prepare the auditor's report on the SEFA and the auditor's report on compliance and internal control over each major program or project.
- ▶ Prepare the Summary Schedule of Findings and Questioned Costs.
- ▶ Prepare or assist in the preparation and filing of the Data Collection Form with the Federal Audit Clearinghouse and prepare the auditor's certification of the submission.

External Quality Control Review

Purvis Gray is a member of the AICPA's GAQC. Our firm places high priority on its quality control and has successfully undergone a peer review, as required by the AICPA, at least every three years since 1979. **Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team.** We have included below a copy of our 2022 Peer Review Report, which included a pass rating with no letter of comments; the highest level obtainable.



Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Purvis, Gray and Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Purvis, Gray and Company (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and examinations of service organizations (SOC 1 and SOC 2 engagements).

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 Purvis, Gray and Company in effect for the year ended May 31, 2022, 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*. Purvis, Gray and Company has received a peer review rating of *pass*.

Jones, Nale & Mattingly PC

Louisville, Kentucky
November 30, 2022

Certified Public Accountants and Advisors
401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

Timeline of Reports

Our work plan is established to meet your deadlines as identified further below:

▶ Detailed Audit Plan Completion Date:	September 2024
▶ Planning Work	November 30, 2024
▶ Interim Fieldwork and Final Fieldwork Completion Date:	February 28, 2025
▶ Draft Report and Recommendations Provided to Management:	March 15, 2025
▶ Final Auditor Reports and Management Letters Delivered:	March 2025

Software to Manage Audit Requests

Technology tools, such as our CaseWare paperless audit system; *Citrix ShareFile client portal*; and *Suralink*, which ensures secure file sharing and document request coordination; facilitate timely completion of a high-quality audit, either on site or remotely. Regardless of our location, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client's data.

Assistance from the City

We recognize that the conduct of the audit can represent a disruption of your staff's day-to-day activities. Therefore, effective management of the audit process will be especially important. We understand that your staff have significant non-audit day-to-day responsibilities and will work to ensure that the audit is conducted efficiently for all parties involved. Communication is key and we will work to coordinate our onsite activities with advanced notice to your staff and, when possible, work around their schedules of availability.

The audit cannot be done by the auditors without your assistance. You will be asked in advance to provide copies of contracts, agreements, and other documents, policies and procedures, budgets financial reports, and other information, preferably in electronic format. You will be asked to provide narratives or complete questionnaires for the City and its operating environment, including internal control, information systems environment, known or suspected fraud, and procedures for each significant transaction class. Finally, just prior to the beginning of year-end fieldwork, we will receive your final trial balance in Excel, or another compatible electronic format. Your assistance is needed to get the best audit and will be greatly appreciated.

Other Information

Approach to be Taken in Preparing Management Letters

We ensure our audit reports and letters are in compliance with the latest auditing standards through the use of PPC's practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 78 years of experience with other local governments to look for ways that the City can be more efficient, cost effective, and improve internal controls. We will offer independent business advice and make ourselves available each year to meet with management and the individual members of City governance to discuss the results of the audit and of our comments and recommendations.

Our approach to audit findings is simple: we try to identify and communicate significant matters as early in the process as possible. Items which do not rise to the level of significant deficiencies in internal control over financial reporting or significant compliance matters are communicated as exit conference items. We do not like surprises, and we know our clients do not like them either. That is why we hold weekly progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

Communication Process

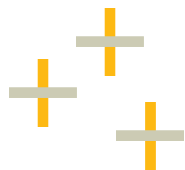
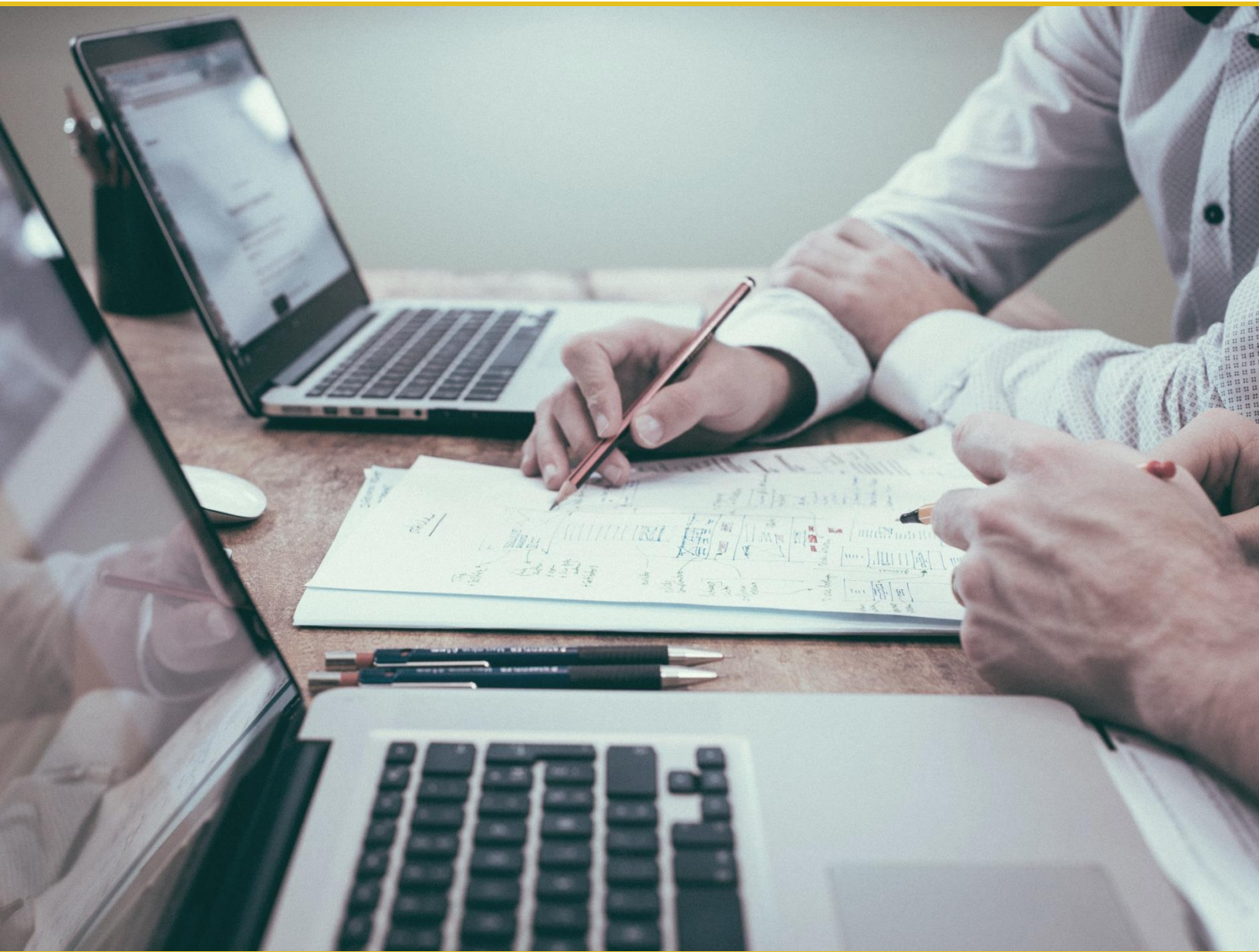
It is our custom to work closely with key management personnel during each phase of the audit. ***Because we routinely use partners and directors in the field, we can identify issues early and bring them to management's attention immediately.*** During all phases of the engagement, the partners will be available by request for status and update meetings. As previously mentioned, we identify and communicate significant matters, if any, as early in the process as possible and hold regular progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

Workload and Ability to Meet Timeline

We take our commitment to provide services to the City very seriously. The reason our firm has continued to grow and maintain its outstanding reputation is because we do what we say we are going to do. Each year we schedule our annual workload for staff across all offices. Prior to proposing on new clients, we evaluate our capacity to ensure we only respond if we will be able to meet or exceed our clients' needs. We are highly experienced at managing audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. ***One of our firm's goals is to perform as much audit work as possible during interim fieldwork.*** This allows us to better schedule our annual workload and minimize the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification, understanding, and resolution of any unusual accounting and auditing issues.

We have reserved the requested fieldwork dates for the conduct of your audit with the team we have committed to perform it.

INNOVATION AND ADDITIONAL SERVICES



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Innovative and Additional Services

Innovative Concepts and Audit Process:

Computer-Assisted Audit Techniques (CAAT) and Data Analytics	1
IT Capabilities.....	1-2
Integration of Data Analytics and Artificial Intelligence (AI)	2
Information Security Policies and Controls	3
Audit Improvement Process.....	3
Ethics Standards	4
Additional Services Offered	4
Value Proposition:	
Local Government Value Proposition.....	4-5
Educational Initiatives	5

Innovative Concepts and Audit Process

Our firm has been performing audits of governmental entities nearly since our inception, and has been preparing governmental financial statements in conformance with GASB pronouncements since its establishment in 1984. Members of your audit team are regular speakers at accounting conferences on current and proposed GASB statements as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.

During the past several years, we have assisted many governmental entities with implementing new GASB accounting and financial reporting standards that have significantly affected financial statements. These include, but are not limited to, GASB No. 68, *Pension Accounting*, GASB No. 75, *Other Postemployment Benefits*, GASB No. 84, *Fiduciary Activities*, GASB No. 87, *Leases*, GASB No. 96, *Subscription-Based IT Arrangements* and other pronouncements dealing with Investment and Debt disclosures. Your audit team is up to date on this and all other GASB pronouncements and is ready to assist you.

Computer-Assisted Audit Techniques (CAAT) and Data Analytics

Recent trends in auditing are focusing on the use of audit technology through the use of Computer-Assisted Audit Techniques (CAAT) and Data Analytics, which provide auditors with many advantages over traditional auditing techniques that include:

- ▶ A comprehensive approach of testing an entire population of data or transactions instead of just a sample.
- ▶ Sorting and filtering of data in large volumes to identify instances of mistakes, errors, or anomalies.
- ▶ Continuous monitoring to identify and respond to operational risk.
- ▶ Ability to apply data analytics to large populations.
- ▶ Ability to identify potential fraud.

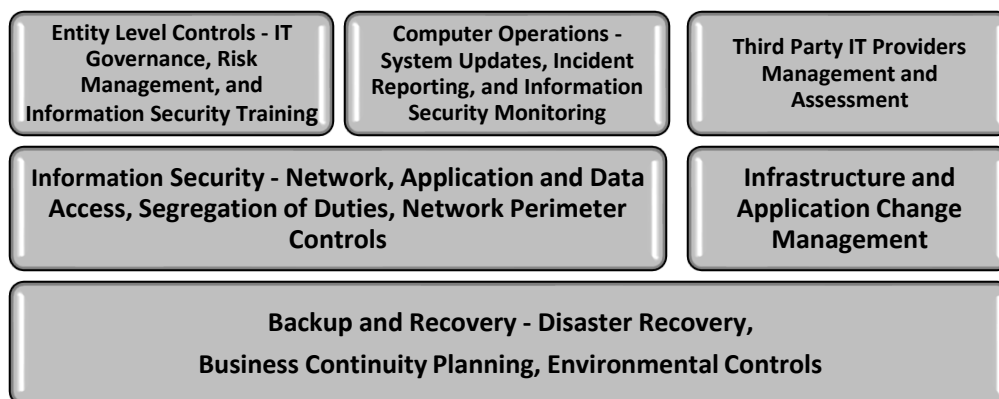
Purvis Gray utilizes IDEA software to perform CAAT/Data Analytics routines, when they are determined to provide a more effective or efficient audit, which will **analyze your customer billing systems' accounts payable vendor master files, cash disbursement files, and payroll master files and payroll registers looking for duplicate payments, employees as vendors, geospatial relationships, and other anomalies.** We will work with your IT Department to obtain offline access to a copy of your CIS database to perform these procedures.

Technology tools, such as our CaseWare paperless audit system, Citrix ShareFile client portal, and Suralink to ensure secure file sharing and document request coordination, facilitate timely completion of a high-quality audit, either on site or remotely. Regardless of our location, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations.

IT Capabilities

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented.

The following are various types of IT General and Cybersecurity Controls that are typically evaluated as part of the financial audit process:



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors. The above procedures consider the increased emphasis on cybersecurity by the State of Florida that requires the City's standards to be consistent with generally accepted best practices for cybersecurity standards.

Additionally, it is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work, which is required for your financial audit, will also make us very familiar with your IT platforms, Enterprise Resource Planning (ERP) systems, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer.

Integration of Data Analytics and Artificial Intelligence (AI)

In order to provide for a more thorough audit while also increasing efficiency, Purvis Gray utilizes Audimation's IDEA data analytical software to streamline and automate certain aspects of the audit process. Whereas traditional solely AI-driven platforms adopt a one-size-fits-all approach to analysis of data, IDEA allows for the use of pre-programmed and self-running data analysis routines, which can be adapted by the auditor to maximize applicability of routines to a specific client's data formats and operations and incorporates invaluable auditor judgment into the analysis of routine results, limiting the occurrence of "false positives" in accumulation of anomalies for follow-up. Through the use of IDEA, your audit team will be able to:

- ▶ Perform analytical tests over 100% of transactions within a transaction cycle in minutes.
- ▶ Produce analytical reports, including Benford Analysis, Gap Detections, and Extractions of atypical transactions.
- ▶ "Mask" provided data populations to produce various summaries and aggregations for direct analysis of large data sets.

The team members assigned to your engagement have over 20 years' combined experience working with this software and are familiar with building and analyzing the results of cycle-specific routines.

Information Security Policies and Controls

Purvis Gray's Information Security Policies are based on the NIST Cyber Security Framework. The following control areas are addressed in the various Information Security Policies:

- Asset Management
- Risk Management
- Security and Privacy Awareness and Training
- Access Control:
 - Network
 - Application
 - Physical
- Network Protection
- Data Backup and Recovery
- Data Retention
- Data Destruction
- Build and Patch
- Cryptography
- Vulnerability Testing
- Third-Party Management:
 - SOC 2 Type 2 Report from Secure Portal Vendor (Suralink)
 - Complex Passwords and Multi-Factor Authentication Required
 - Client Access and Purvis Gray User Access Removed After Completion of Engagement
- Incident and Data Breach Management
- Change Management
- Data Protection
- Monitoring
- Business Continuity and Disaster Recovery
- System Maintenance
- Privacy Policy

The above policies include the following procedures:

- External Quarterly Vulnerability Scans
- The Performance of Periodic Internal IT Security and Systems Control Assessment

Audit Improvement Process

One of the goals of our audit approach is to improve and refine the audit process each year. The purposes of the refinements are to:

- ▶ Increase Audit Efficiency and Effectiveness
- ▶ Minimize Audit Disruption to the Client
- ▶ Lower Audit Hours and Either Maintain Fees or Minimize Increases

The improvement process involves working closely with client staff to define and improve existing audit problem areas, developing better planning processes and year-round contact through interim and consulting work. Our commitment to maintaining a stable engagement team with minimum staff rotation has also been a major factor in our audit improvement process.

Ethics Standards

As an audit firm, Purvis Gray is committed to maintaining the highest standards of ethical practices in all aspects of our business. We understand that our clients trust us with sensitive and confidential information, and we take this responsibility very seriously. Our team is guided by a strict code of ethics that emphasizes integrity, objectivity, confidentiality, and professional behavior. We adhere to all applicable laws, regulations, and professional standards, and we hold ourselves accountable to the highest level of transparency and ethical behavior. Our commitment to ethics is reflected in our internal policies, training programs, and quality control procedures, all of which are designed to ensure that we maintain the highest standards of professional conduct and integrity. We believe that our commitment to ethics is essential to building long-term relationships with our clients and to maintaining the trust and confidence of the public.

Additional Services Offered

Tax Department—Used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Services—Utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients.

Information Technology Services—Offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CISA, CISM, CITP, CDPSE, and CPA designations.

Tax Exempt Bonds—As a large statewide CPA firm, Purvis Gray is well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets.

Agreed-Upon Procedures—Purvis Gray can provide agreed-upon procedures for your organization in accordance with standards issued by the AICPA.

Value Proposition**Local Government Value Proposition**

Purvis, Gray is proud of retaining a large percentage of our governmental entities. Many of our clients have commented on the quality of our services. The best examples we can provide are taken directly from our clients. Our examples below are a few excerpts from current letters of recommendation:

*“Purvis Gray has served as the city of St. Cloud auditors for nearly 40 years in total. As Finance Director, and previously Deputy Finance Director, I cannot say enough good things about them. The audits are always extremely well planned, so they are always very smooth with minimal disruption to normal operations. In addition, Purvis Gray is **always very responsive to requests for additional assistance and guidance. They have even assisted us with the transition of our water/sewer utility to management by Toho Water Authority.**”*

Jeff Cooper, Finance Director
City of St. Cloud, Florida

*“The City of Deltona has engaged the audit services of Purvis Gray for the past 18 years. During this time, the firm has provided excellent service, **consistently reliable and knowledgeable advice on many issues, including new GASB pronouncements.** The staff at Purvis Gray is always professional, easy to work with during the audit and is available for questions throughout the year. **We have found their recommendations for improving internal controls and operational processes very valuable.** The auditors are always respectful of City staff time and work seamlessly with us throughout the examination. Our audits are always completed in a timely manner and Purvis Gray staff is available to present the results of the audit and financial statements to the City Commission and respond to their questions”.*

Mari Leisen, CPA
Finance Director
City of Deltona, Florida

*“We have consistently been impressed by their professionalism, expertise, and dedication to excellence. Purvis Gray has consistently delivered exceptional audit services that have provided invaluable insights and assurance to our organization. Their team of auditors **demonstrates a deep understanding of our industry, regulatory requirements, and the unique challenges facing our business.** One of the standout qualities of Purvis Gray is their commitment to thoroughness and attention to detail. **Their comprehensive approach has helped us identify areas for improvement and strengthen internal controls.**”*

Danyel Sullivan-Marrero, CPA, MBA Controller
Florida Municipal Power Agency

*“In Marion County, we have a substantial audit engagement. Purvis Gray has a very well organized and efficient audit process which minimizes the amount of time needed to collaborate on-site with our staff. With an engagement as large as ours, it can be an arduous task to schedule fieldwork. The audit teams have been very accommodating with scheduling, especially during new GASB implementations. In addition to our positive audit experience with Purvis Gray, **I appreciate the continuing education opportunities and presentations they offer and find it reassuring to be able to contact them throughout the year with any questions or concerns.**”*

Jennifer Cole, CGFO
Finance Director
Marion County, Florida

Educational Initiatives

Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.



REFERENCE FORM

RESPONDENTS NAME: _____

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 _____

Address _____

Contact Person _____ Phone No. _____

Email Address _____

Project Title _____

Services Provided _____

Dates of Service _____

Agency Name _____

Address _____

Contact Person _____ Phone No. _____

Email Address _____

Project Title _____

Services Provided _____

Dates of Service _____

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Email Address _____

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Use additional pages if needed.



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Services Provided _____

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Email Address _____

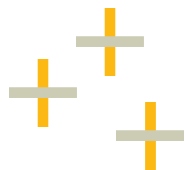
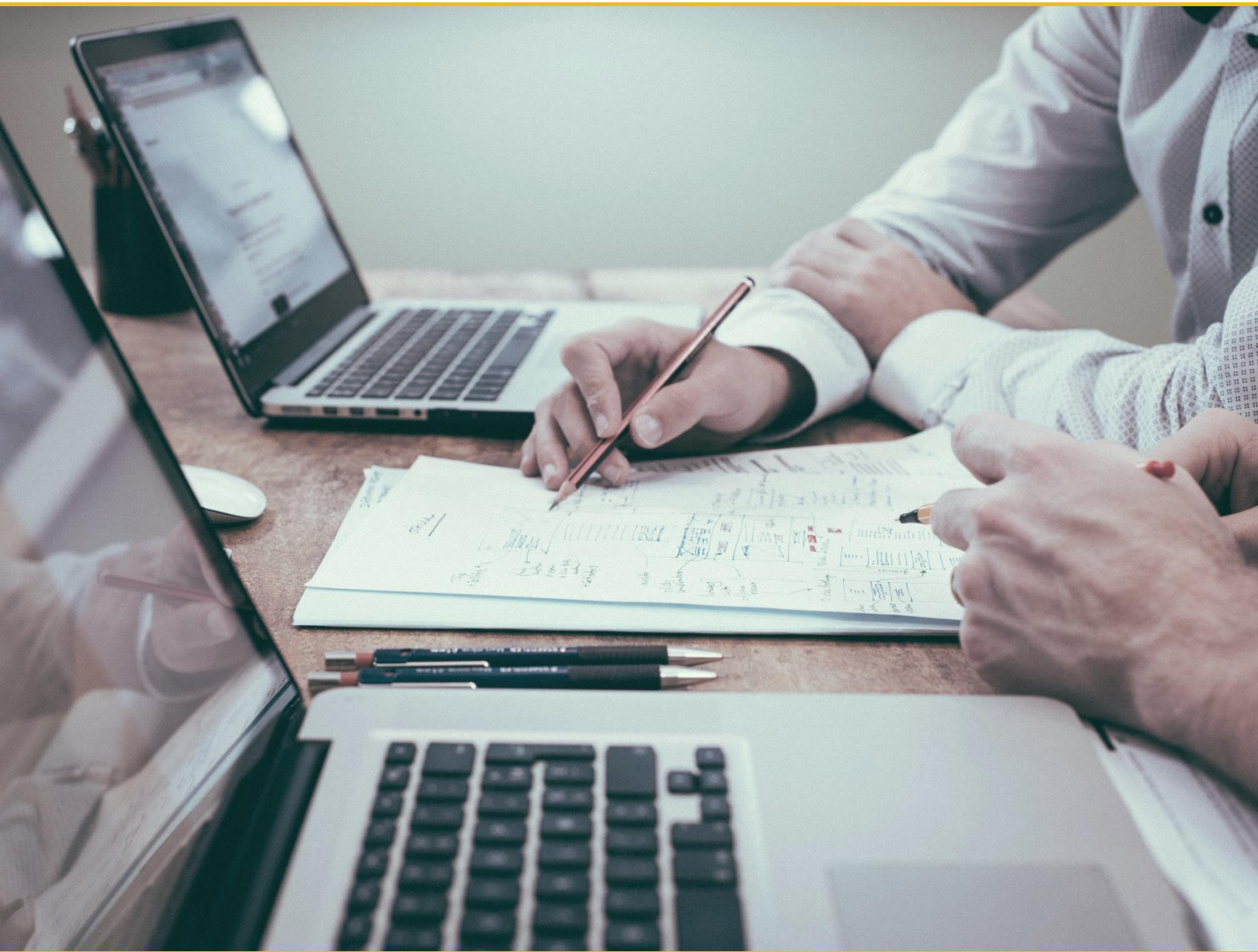
Project Title _____

Services Provided _____

Dates of Service _____

Use additional pages if needed.

Location and Accessibility



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Our Sarasota office is in compliance with the Americans with Disabilities Act and Law, Regulations and Standards.

Purvis, Gray and Company, LLP
Certified Public Accountants
5001 Lakewood Ranch Blvd., Suite 101
Sarasota, Florida 34240



Sunbiz.org DIVISION of CORPORATIONS
an official State of Florida website

[Previous on List](#) [Next on List](#) [Return to List](#)
[Filing History](#) [No Authority Info](#) [No Partner Info](#) [No Name History](#)

Partnership Name Search

Partnership Detail

Limited Liability Partnership Name
PURVIS, GRAY AND COMPANY, LLP

Principal Address
222 NE 1ST STREET
GAINESVILLE, FL 32601
Change Date: NONE

Filing Information

Document Number	LLP050003268
FEI/EIN Number	590548468
File Date	05/27/2005
State	FL
Total Pages	20
Pages in Original Filing	2
Florida Partners	1
Total Partners	1
Status	ACTIVE
Effective Date	06/01/2005
Expiration Date	NONE
Name History	NONE

Registered Agent
GAITANIS DAVID A
222 NE 1ST STREET
GAINESVILLE, FL 32601

Sarasota County Business Tax Receipt

2023-24 THIS TAX DOES NOT ASSURE QUALITY OF WORK OR CONFIRM THAT REGULATORY OR ZONING REQUIREMENTS HAVE BEEN MET, IT IS THE OWNER'S RESPONSIBILITY TO ENSURE COMPLIANCE. **Account No. 3900010039240**

Business Type: SERVICE

Business Address: PURVIS GRAY AND COMPANY
5001 N LAKEWOOD RANCH BLVD
SARASOTA uninc FL 34240 **PAID: 4002054.0001 8/14/2023 \$35.43**

PARENT PAMMY
PO BOX 141270
GAINESVILLE FL 32614-1270

All businesses in Sarasota County are responsible for complying with the Sarasota County mandatory recycling ordinance.

Valid until 9/30/2024

Sarasota County Tax Collector
Barbara Ford-Coates
101 S. Washington Blvd., Sarasota, FL 34236
(941) 861-8300, option 3
www.SarasotaTaxCollector.com
Info@SarasotaTaxCollector.com



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[View Application Status](#)
[Find Exam Information](#)
[Unlicensed Activity Search](#)
[AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

11:44:39 AM 2/14/2024

Licensee Information

Name: PURVIS, GRAY AND COMPANY (Primary Name)
 Main Address: PO BOX 141270
 GAINESVILLE Florida 32614
 County: ALACHUA
 License Mailing: 222 NE 1ST STREET
 GAINESVILLE FL 32601
 County: ALACHUA

License Information

License Type: FIRM
 Rank: CPA Firms
 License Number: AD0041478
 Status: Current
 Licensure Date: 07/31/1978
 Expires: 12/31/2025

Special Qualifications

Qualification Effective

Partnership

Alternate Names



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 Purvis, Gray and Company, LLP, duly authorized to conduct _____ business in the State of Florida and whose address is 5001 Lakewood Ranch Blvd., Suite 101, Sarasota, FL 34240, 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:

Timothy M. Westgate, CPA, Partner (Name, Title)
Purvis, Gray and Company, LLP. (Company)
5001 Lakewood Ranch, Blvd. (Address)
Sarasota, Florida 34240 (City, State, Zip)
941-907-0350 (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:

_____

FIRMS

By: Purvis, Gray and Company, LLP

_____

_____, CPA, Partner
Timothy M. Westgate, CPA, Partner

Dated: May 13, 2024

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 13
day of May, 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, Timothy M. Westgate, CPA, Partner acknowledge that I have legal authorization to
(printed name)

contractually bind Purvis, Gray and Company, LLP
(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.

Purvis, Gray and Company, LLP

Company



Authorized Signature

Timothy M. Westgate, CPA, Partner

Printed Name & Title

May 13, 2024

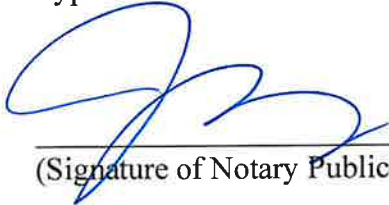
Date

STATE OF Florida COUNTY OF MARION

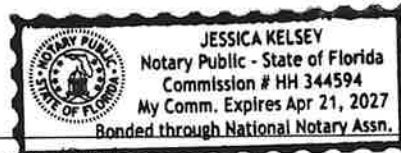
Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization,

this 13 ^{MAY} day of, 20 24, by Timothy M. Westgate, CPA, Partner Personally Known OR Produced Identification,

Type of Identification Produced _____

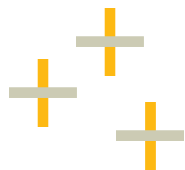
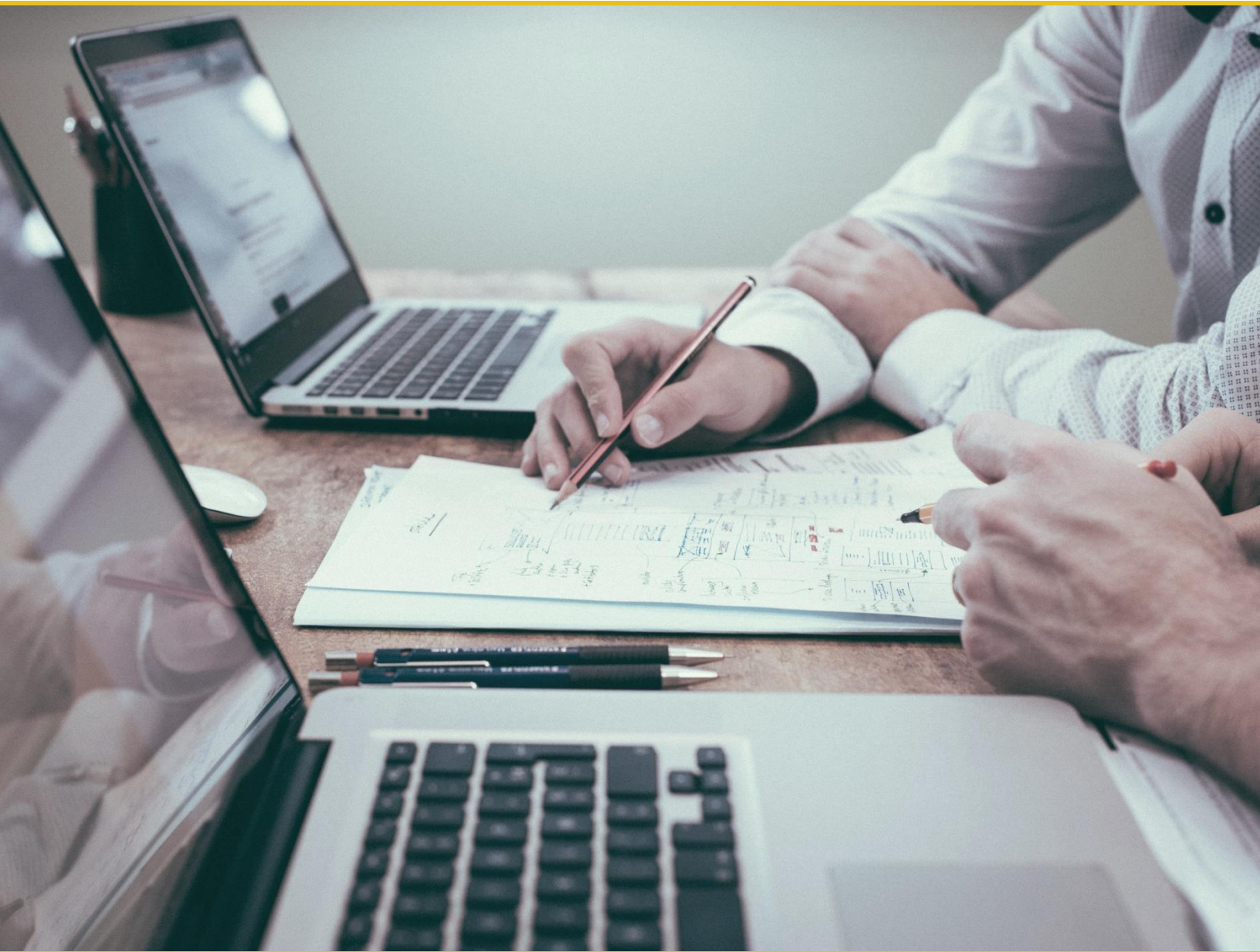


(Signature of Notary Public)



Notary Stamp/Seal

Additional Classifications and Associated Fees



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Purvis, Gray and Company, LLP will have no additional classifications and associated fees.



Vendor Information Form

CITY OF EDGEWATER

104 N Riverside Drive, Edgewater, FL 32132

Email to: purchasing@cityofedgewater.org

Form is to be completed by Vendor. If a "DBA", please be sure this is indicated on W-9 Date May 13, 2024

Company Name: Purvis, Gray and Company, LLP
FEIN or SS#: 59-0548468 Service or Commodity Provided Auditing Services
Mail Address: 5001 Lakewood Ranch Blvd, Suite 101
City: Sarasota State: Florida Zip+4: 34240-8610
Remit Address: PO Box 141270
City: Gainesville State: Florida Zip+4: 32614-1270
Phone: 941-907-0350 Email: tmangold@purvisgray.com
Purchase Orders to be sent to: PO Box 141270, Gainesville, Florida 32614-1270
Phone: 352-378-2461 Email: jnightingale@purvisgray.com
Accounts Receivable Contact Name: Jess Nightingale
Phone: 352-378-2461 Email: jnightingale@purvisgray.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.

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.

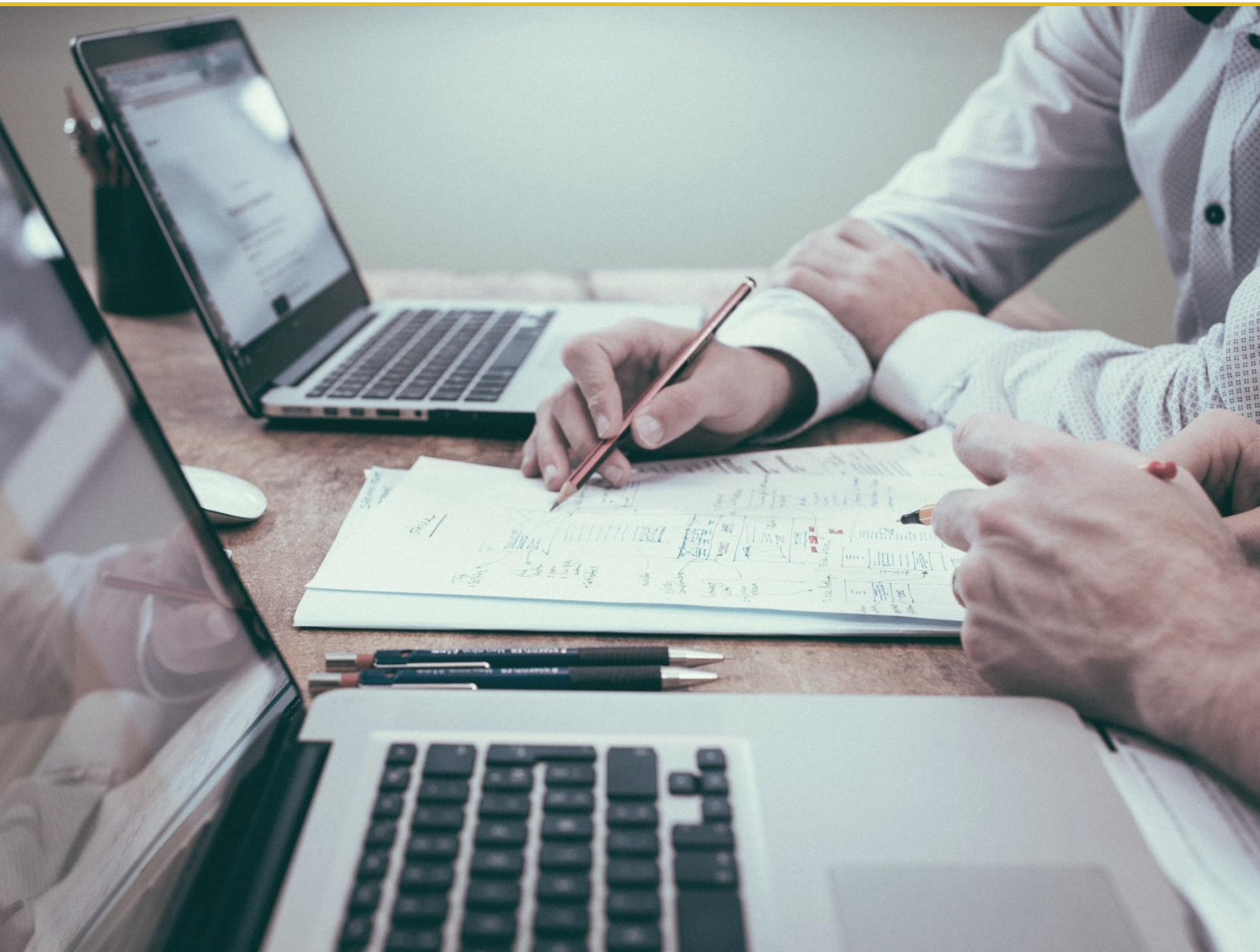
Authorized Signature [Signature] Date 5-13-24

Name (printed) Timothy M. Westgate, CPA Title Partner

FOR OFFICE USE ONLY

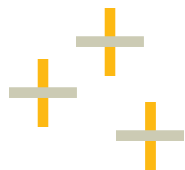
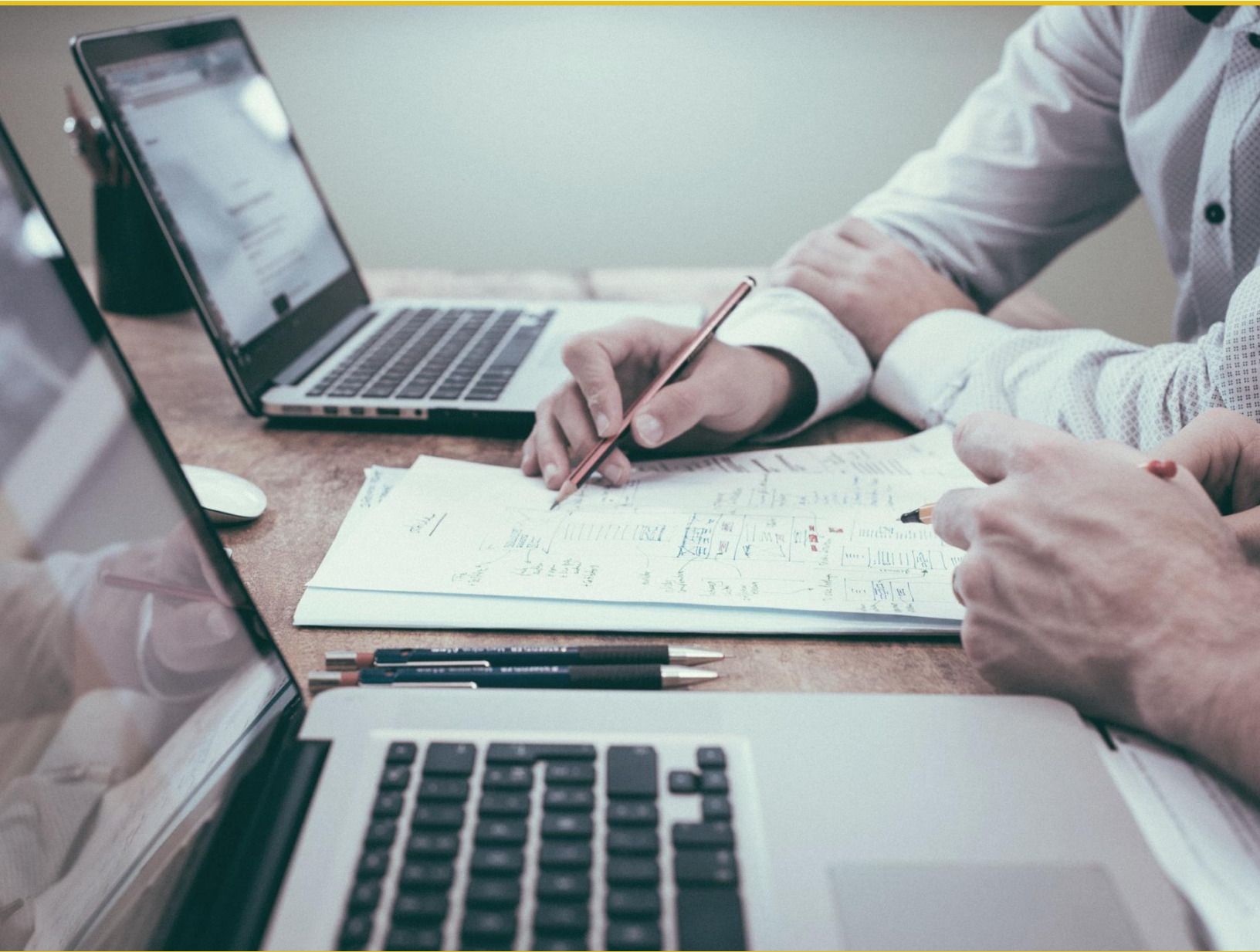
Received _____ by _____
Processed _____ by _____
Approved _____ by _____

Acceptance of Conditions



Purvis, Gray and Company, LLP confirms acceptance of conditions listed in this solicitation, and takes no exceptions to conditions.

Additional Classifications and Associated Fees



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Purvis, Gray and Company, LLP will have no additional classifications and associated fees.