

**NOTICE OF SPECIAL MEETING OF AUDIT SELECTION COMMITTEE OF NORTH  
FLORIDA WATER UTILITIES AUTHORITY (NFWUA) AND OF REGULAR MEETING OF  
BOARD OF DIRECTORS OF NFWUA**

The Audit Selection Committee (ASC) of NFWUA will meet at 9:30 A.M., or as soon thereafter as may be heard, in Special Session on February 5, 2025, in the Columbia County Tourist Development Conference Room, 971 W. Duval Street, Lake City, FL 32055. The subject of the special session is: (i) to review, ranking, and prepare a recommendation for an award for the RFP for Professional Auditing Services, RFP No. 2024/2025-01; (ii) to take such additional action as may be necessary or appropriate to further the selection and engagement of a qualified auditor to perform the required governmental audit for NFWUA for its first partial fiscal year ended September 30, 2024; or (iii) both (i) and (ii).

As previously advertised and publicly noticed, the Board of Directors of NFWUA will meet at 9:30 A.M., or as soon thereafter as may be heard, in Regular Session, on the same date and at the same location as stated above. *Note: NFWUA Board meeting may be commenced upon completion of the Audit Selection Committee meeting to obtain ASC recommendation to Board.*

In accordance with the Florida Statutes and Americans with Disabilities Act, any person needing a special accommodation to participate in this matter should contact the North Florida Water Utilities Authority by mail to James M. Swisher, Jr., Columbia County Clerk of Court & Comptroller, 173 NE Hernando Avenue, Lake City, Florida 32055 or by telephone at (386) 758-1041, no later than 48 hours prior to the hearing or proceeding for which this notice has been given. Persons requiring auditory assistance may access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

If any person intends to appeal any decision related to this action, such person will need to provide a court reporter at such person's expense, for a transcript of the proceedings. All interested persons are invited to attend.

For further information, call (386) 758-1041.

# North Florida Water Utilities Authority

## Meeting Agendas

February 5, 2025

Columbia County  
Duval Pl Executive Conference Room  
971 W Duval St. Suite 145  
Lake City, Fl 32025

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### Committee Agenda 9:30am, or as soon thereafter as may be heard

1. Audit Selection Committee Ranking of Firms and Scoring

### Authority Board Agenda 9:30am, or as soon thereafter as may be heard

2. Call to Order
3. Pledge
4. Roll Call
5. Oath of Office – Timothy Murphy
6. Additions and Deletions
7. Adoption of the Agenda

## Discussion and Action

8. Auditor Selection Committee Recommendation
9. Update on Payne Consulting Services
10. Update on Raftellis
11. Discussion of Staffing
12. Update on Utility Issues for Suwannee County
  - Rest Areas
13. Update on Utility Issues for Columbia County
15. Finance Report – Clerk of Court, Jay Swisher
  - Approve Bills and Vouchers

## Board Public Comments

16. Public Comments

17. Board Comments

- Mailing address, P.O. Box, etc.

18. Announcement: Next NFWUA

19. Adjournment



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

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PROPOSAL TO PROVIDE  
PROFESSIONAL AUDITING SERVICES TO  
**NORTH FLORIDA WATER UTILITIES AUTHORITY**



5931 NW 1st Place  
Gainesville, FL 32607  
352.378.1331  
[www.jmco.com](http://www.jmco.com)

*Proposal to Provide  
Professional Auditing Services to*

# North Florida Water Utilities Authority

For the fiscal years ending September 30, 2024-2028,  
with up to two additional three-year terms

RFP #2024/2025-01

## Legal Name

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

FEIN 59-3204548  
5931 NW 1st Place  
Gainesville, Florida 32607

Phone: 352.378.1331  
Fax: 352.372.3741

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

## Contacts

**Zach Chalifour, CPA**  
Engagement Lead Partner

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

Brendan.McKitrick@jmco.com

**January 21, 2025**



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**AT YOUR SERVICE.  
ALWAYS.**

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# Transmittal Letter

January 21, 2025

North Florida Water Utilities Authority  
135 NE Hernando Avenue, Suite 203  
Lake City, FL 32055



## To Members of the Selection Committee:

We are pleased to present our proposal to provide audit services to the North Florida Water Utilities Authority (NFWUA) for the fiscal years ending September 30, 2024-2028, with up to two additional three-year terms.

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

## Extensive Governmental Experience

Over the years we have served **more than 100 local governments** throughout the state of Florida. As a result, we have assembled a dedicated Government Services Team, whose primary focus revolves around these specific engagements. These team members possess extensive knowledge and experience within the government industry, fostered by the services we provide to governmental entities throughout Florida and our active involvement in industry associations. Additionally, our team regularly participates in formal training and skill development programs tailored to address the unique needs of local governments. This ongoing commitment to enhancing their expertise ensures we stay well-informed about the requirements and operations of government entities, guaranteeing the delivery of the highest quality of service for you.

## The Technical Expertise You Need

Financial statements that are compliant with single audit requirements, guidelines from the Governmental Accounting Standards Board (GASB), and other standards instill public confidence in the NFWUA's finances and operations. A great deal of technical expertise is needed to ensure compliance with these standards, and the importance of this knowledge cannot be underestimated. Members of your engagement team are well versed in the intricate requirements of state and federal single audits. They also monitor GASB pronouncements and have extensive experience helping our clients interpret and implement new standards as they are released. We consider this to be a standard part of our role as auditors and trusted business advisors.

## Commitment to the NFWUA

As seasoned auditors of governmental entities, we know management and elected officials expect the truth and hate surprises. That's why we go beyond the standard exit conference with management. We actively encourage your governing board members to meet with our engagement team, where they can inquire about any concerns or questions they may have. To ensure smooth communication, we maintain ongoing contact throughout the year, keeping relevant personnel informed about any reporting changes that may impact them. We are always just a phone call away, ready to assist with any questions related to the engagement or your day-to-day activities. At James Moore, we are fully dedicated to providing prompt and responsive service.

**It is our sincere desire to work with the NFWUA. Our philosophy is simply stated—we believe our efforts should contribute to your success each year. We are confident our services and support will exceed your expectations and prove to be the best value for you.**

Sincerely,

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

Zach Chalifour, CPA  
Partner

# Independence

## Independence

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida, and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the NFWUA, Columbia County Board of County Commissioners, and/or Suwannee County Board of County Commissioners as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

## Conflict of Interest

James Moore warrants we are not, to the best of our knowledge and belief, involved in any professional relationships now or within the past five years that might create, or appear to create, a conflict of interest between the NFWUA, Columbia County Board of County Commissioners, and/or Suwannee County Board of County Commissioners and James Moore.

Further, James Moore confirms neither the firm, nor any employee has a business interest or a close family relationship with any NFWUA, Columbia County Board of County Commissioners, and/or Suwannee County Board of County Commissioners officer or employee who was, is, or will be involved in the selection, negotiation, drafting, signing, or administration of any contract to arise from the submission of this proposal.

**We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence or create a conflict of interest.**



# License to Practice in the State of Florida



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

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



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

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

**JAMES MOORE & CO., P.L.**  
5931 NW 1ST PLACE  
GAINESVILLE FL 32607-2063


**LICENSE NUMBER: AD0015868**  
**EXPIRATION DATE: DECEMBER 31, 2025**

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

ISSUED: 11/18/2023



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**CHALIFOUR, ZACHARY ANDRE**  
6682 MERRYVALE LANE  
PORT ORANGE FL 32128



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



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**PAYNE, WILLIAM MARK**  
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**MCKITRICK, BRENDAN KEITH**  
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**WIEBKE, ERIK STEVEN**  
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RIVERVIEW FL 33579

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# External Peer, Quality Control, & Desk/Field Rev.

*Federal or State Desk Reviews, Field Reviews, and Disciplinary Actions*

**The firm has had no reports or records of substandard work.** There have been no federal or state desk reviews or field reviews of its audits. There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

## *Peer Review Overview and Quality Control*

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

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

## Quality Control

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

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

You will see our peer review notes a “pass” rating, which is the **best rating awarded**.

This peer review included a review of nonprofit and governmental engagements.

James Moore has successfully completed 16 triennial peer reviews with no letters of comment or deficiencies ever reported.

Our 16<sup>th</sup> peer review report, dated April 23, 2024, is found on the following page.

# External Peer, Quality Control, & Desk/Field Rev.

## Peer Review Report

### WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

#### Report on the Firm's System of Quality Control

April 23, 2024

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

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

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

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

#### Opinion

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

*Warren, Stone & Associates, LLC*

Warren, Stone & Associates, LLC

# Firm Proposals and Experience

About James Moore

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

### We Are Moore

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

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



### OFFICES

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

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



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

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



### OUR PEOPLE

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

# Firm Proposals and Experience

## Offices and Staffing



# 5 STATEWIDE LOCATIONS & GROWING

Your engagement will be staffed by nine full-time professionals from our government services team, with our Gainesville office serving as the base office for the engagement staffing and issuance of our audit reports. Our firm utilizes a cross-office industry-centered approach that allows us to assign team members based on specialized expertise instead of location. Our use of technology improves our processes, sparking efficiency and collaboration... and providing the best outcome for you!

	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	49	16	2	24	2	5
Accounting Staff	84	22	7	30	8	17
Outsourced Accounting Staff	44	4	1	24	3	12
Technology Services Staff	28	5	1	19	2	1
Administrative Staff	49	8	5	24	6	6
<b>Total</b>	<b>274</b>	<b>60</b>	<b>17</b>	<b>132</b>	<b>22</b>	<b>43</b>
Government Audit Staff	60	13	4	29	5	9
CPAs	77	23	1	34	4	15

# Firm Proposals and Experience

## Firm Affiliations and Awards

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

### Statewide Affiliation

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



### National & International Affiliations

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



### Governmental Organizations

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



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

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

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



# Firm Proposals and Experience

## James Moore Gold: Our Approach to Service Delivery

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



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



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



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



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



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

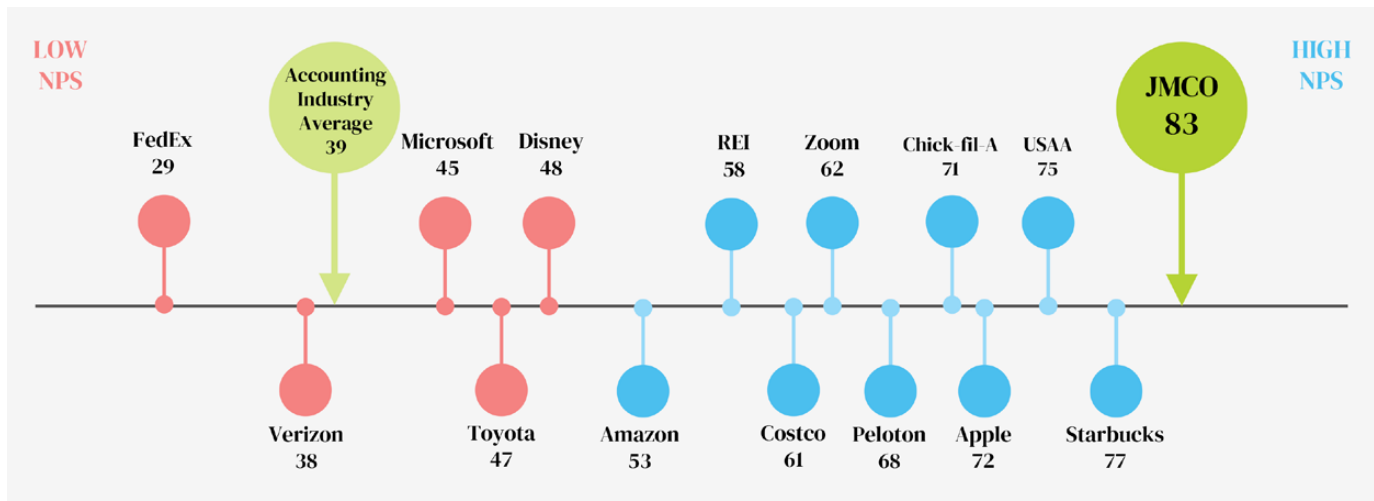


**Continuous Feedback** - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

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

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

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



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

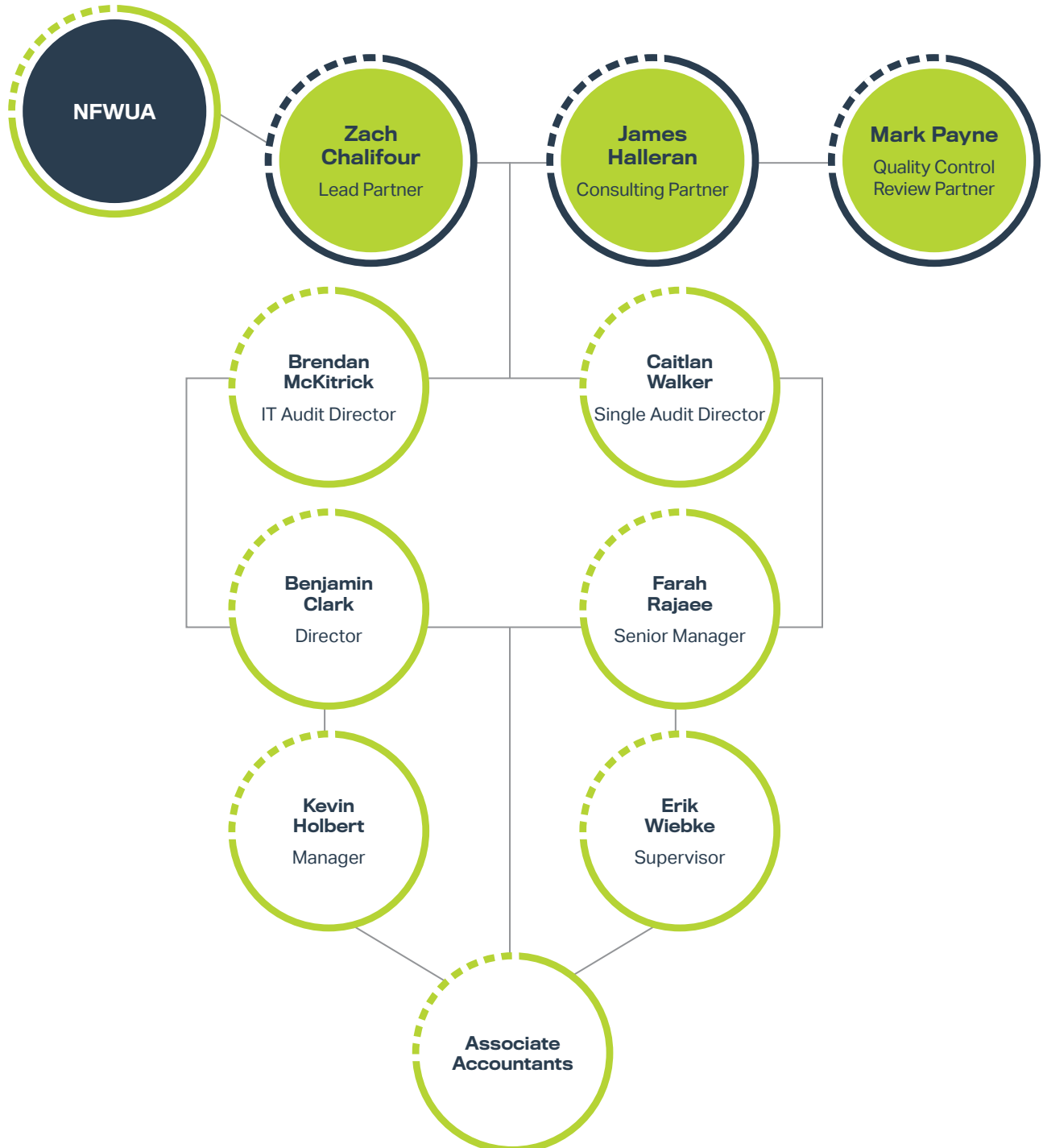


# Partner, Super., and Staff Proposals & Experience

## Proposed Team Organizational Structure

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

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



# Partner, Super., and Staff Proposals & Experience

## Résumés

### Zach Chalifour, CPA | Lead Partner



#### Education

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

#### License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 428

#### Affiliations

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

With 15+ years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

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

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

## Relevant Experience

### Gov't. Organizations

- » Big Bend Water Authority
- » Capital Region Trans. Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Dev. Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » River to Sea TPO
- » South Walton County Mosquito Control Dis.
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » St. Lucie West Services District
- » Volusia County Industrial Dev. Auth.
- » West Volusia Tourism Advertising Authority

### Municipalities

- » Astatula
- » Bunnell
- » Cape Canaveral
- » Cedar Key\*
- » Chattahoochee
- » Chiefland
- » Cross City
- » DeBary
- » DeLand
- » Edgewater
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville\*
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

### Counties

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

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

### James Halleran, CPA | Consulting Partner



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

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

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

#### Education

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

#### License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 532

#### Affiliations

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

## Relevant Experience

#### Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » River to Sea Transportation Planning Organization
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District

- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

#### Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Gainesville\*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores

- » Interlachen
- » Lynn Haven
- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park

#### Counties

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

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

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



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

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

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

#### Education

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

#### License/CPE

- » CPA License #AC0027048
- » CPE Hours (3 years): 342

#### Affiliations

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

## Relevant Experience

#### Government Organizations

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

#### Municipalities

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

#### Counties

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

#### Education

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

# Partner, Super., and Staff Proposals & Experience

## Résumés

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



Brendan has 15 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the Specific Audit Approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

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

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

#### Education

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

#### License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 408.5

#### Affiliations

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

## Relevant Experience

#### Government Organizations

- » Bradford County Development Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

#### Municipalities

- » Cape Canaveral
- » Cedar Key\*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Jennings\*
- » Lake City
- » Lakeland

- » Lynn Haven
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

#### Counties

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

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

### Caitlan Walker, CPA | Single Audit Director



Caitlan has 13 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

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

#### Education

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

#### License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 428.5

#### Affiliations

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

## Relevant Experience

#### Government Organizations

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

#### Counties

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

#### Municipalities

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

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

### Benjamin Clark, CPA | Director



Benjamin has nine years of experience providing accounting, auditing, and consulting services to government entities and nonprofit organizations throughout Florida and is a key member of the firm's Government Services Team.

Benjamin works on compilations, audits, and reviews. Due to his in-depth knowledge of federal and state audit guidelines, the vast majority of his work focuses on government entities, higher education, and nonprofit organizations that receive substantial federal and state assistance subject to the OMB Uniform Guidance and the Florida Single Audit Act.

Benjamin recently made a presentation to the Big Bend Florida Government Finance Officers Organization on Internal Controls. He also is a frequent contributor for the James Moore Webinar Series. For the government series, he participated in the Single Audit and Yellow Book Update, GASB 87 Leases, and on ARPA. For the nonprofit series, he presented on Financial Literacy.

#### Education

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

#### License/CPE

- » CPA License #AC50338
- » CPE Hours (3 years): 367

#### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants (State and Local Government Committee)
- » Florida Government Finance Officers Association
- » Big Bend Chapter of the Florida Government Finance Officers Association
- » Leadership Tallahassee (Class 40)
- » Access Tallahassee
- » Omega Lamplighters, Inc. (Board Member)

## Relevant Experience

#### Government Organizations

- » Capital Region Transportation Planning Agency
- » South Walton County Mosquito Control District

#### Municipalities

- » Carrabelle
- » Cedar Key\*
- » Chattahoochee
- » Greenville
- » Interlachen
- » Jennings\*
- » Lynn Haven
- » Mexico Beach
- » Monticello
- » St. Marks
- » Jacksonville Police and Fire Pension Plan

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » Union
- » Wakulla

#### Nonprofits

- » Another Way, Inc.
- » The Arc of Florida, Inc.
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Big Bend Cares, Inc.
- » Big Bend Homeless Coalition, Inc.
- » Big Brothers Big Sisters
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » Center for Fine Arts and Education
- » The Center for Health Equity, Inc.
- » Chipola Healthy Start Coalition, Inc.
- » DISC Village, Inc.
- » The Family C.A.F.E., Inc.
- » Florida Art Education Association, Inc.
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Recreation & Park Association
- » Office of the Public Guardian, Inc.

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

### Kevin Holbert, CPA | **Manager**



Kevin has more than five years of experience in the accounting industry.

Kevin provides assurance and accounting services to government entities, nonprofits, and higher education organizations. He has worked with many entities that receive substantial federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act.

#### Education

- » Bachelor of Business Administration, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Volusia League of Cities

#### License/CPE

- » CPA License #AC52435
- » CPE Hours (3 years): 207

## Relevant Experience

#### Government Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Southeast Volusia Advertising Authority
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority
- » Housing Finance Authority of Volusia County

#### Counties

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

#### Municipalities

- » Astatula
- » Cape Canaveral
- » DeLand
- » Edgewater
- » Green Cove Springs
- » Holly Hill
- » Interlachen
- » Lake City
- » Lake Helen\*
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » Welaka

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Résumés

### Farah Rajae, CPA | Senior Manager



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

She is a key member of our Government Services Team.

#### Education

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

#### License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 221

#### Affiliations

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

## Relevant Experience

#### Government Organizations

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

#### Counties

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

#### Municipalities

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

# Partner, Super., and Staff Proposals & Experience

## Résumés

### Erik Wiebke, CPA | Supervisor



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

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

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

#### Education

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

#### License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 199.5

#### Affiliations

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

## Relevant Experience

#### Government Organizations

- » Cedar Key Water and Sewer District

#### Counties

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

#### Schools (Internal Accounts)

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

#### Municipalities

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

\*special engagement

# Partner, Super., and Staff Proposals & Experience

## Continuing Professional Education

James Moore provides extensive training programs to ensure our staff obtains the best continuing professional education (CPE) possible. Every year, members of our Government Services Team complete a wide range of CPE courses, not only to satisfy U.S. Government Accountability Office requirements, but to ensure they provide our clients with the highest level of expertise and service.

The hours of relevant continuing professional education completed by your engagement team over the past three years are as follows:

ENGAGEMENT TEAM MEMBER	GOVERNMENTAL/ YELLOW BOOK	BUSINESS, ETHICS, BEHAVIORAL	TOTAL HOURS
Zach Chalifour	330	98	428
James Halleran	418	114	532
Mark Payne	281	61	342
Brendan McKittrick	332.5	76	408.5
Caitlan Walker	359	69.5	428.5
Benjamin Clark	288	79	367
Farah Rajae	162	59	221
Kevin Holbert	157.5	49.5	207
Erik Wiebke	146	53.5	199.5



# Partner, Super., and Staff Proposals & Experience

## Assurance of Quality Staff

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

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

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

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



# Affirmative Statements (Employment Policies)

## a. Non-discriminatory policy

James Moore confirms is does not allow any person to be denied or subjected to discrimination on account of any services, or activities made possible by or resulting from this agreement on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provisions), marital status, or the presence of any sensory, mental or physical handicap.

## b. Drug Free Workplace

James Moore complies with regulations related to a drug-free workplace as defined in Florida Statute 287.087.

## c. Public Entity Crime

James Moore confirms that neither the firm nor any person associated with the firm who will work on this engagement has been placed on the convicted vendor list as defined by Florida Statute Section 287.133.

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## Insurance Requirements

James Moore warrants that it shall, at the firm's sole expense, procure, maintain, and keep in force amounts and types of the following insurance and will provide proof of said coverage to the Auditor Selection Committee upon the signing of an audit contract:

- a. Worker's Compensation/Employer's Liability pursuant to Florida Law.
- b. Commercial General Liability. The minimum amount of coverage shall be \$1,000,000 for each occurrence.
- c. Professional Liability. The minimum amount of coverage shall be \$1,000,000.

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## Prior Engagements with Each Entity

Within the past five years, James Moore has had the following engagements:

### NFWUA

- » No Engagements

### Columbia County

- » No Engagements

### Suwannee County

- » No Engagements

# Similar Engagements with Other Gov't. Entities

## Government Services Team



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

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

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

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

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

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

# Similar Engagements with Other Gov't. Entities

## Most Significant Engagements

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

<p><b>Florida Governmental Utility Authority</b></p> <p>SHANNON LEWIS, ICMA-CM, Director Municipal Services 407.629.6900 shannon.lewis@fgcu.com</p>	<p><b>Scope of Work:</b> Financial Audit, Single Audit, Utility Audit</p> <p><b>Date:</b> 2010-present</p> <p><b>Engagement Partners:</b> Zach Chalifour, James Halleran</p> <p><b>Total Hours/Year:</b> 700</p>
<p><b>City of Lake City</b></p> <p>ANGELA TAYLOR, Finance Director 386.719.5844 TaylorA@lcfla.com</p>	<p><b>Scope of Work:</b> Financial Audit, Single Audit, Utility Audit</p> <p><b>Date:</b> 2018-present</p> <p><b>Engagement Partners:</b> Zach Chalifour</p> <p><b>Total Hours/Year:</b> 550</p>
<p><b>Clay County Utilities Authority</b></p> <p>KAREN OSBORNE, Chief Financial Officer 904.213.2404 kosborne@clayutility.org</p>	<p><b>Scope of Work:</b> Financial Audit, Single Audit, Utility Audit</p> <p><b>Date:</b> 2013-present</p> <p><b>Engagement Partners:</b> Zach Chalifour</p> <p><b>Total Hours/Year:</b> 350</p>
<p><b>Big Bend Water Authority</b></p> <p>MARK REBLIN, General Manager 352.498.3576 mreblin@msn.com</p>	<p><b>Scope of Work:</b> Financial Audit, Utility Audit</p> <p><b>Date:</b> 2018-present</p> <p><b>Engagement Partners:</b> Zach Chalifour</p> <p><b>Total Hours/Year:</b> 200</p>
<p><b>Florida PACE Funding Agency</b></p> <p>WENDI LEACH, Executive Director 850.400.7223 wendi@floridapace.gov</p>	<p><b>Scope of Work:</b> Financial Audit</p> <p><b>Date:</b> 2019-present</p> <p><b>Engagement Partners:</b> Zach Chalifour</p> <p><b>Total Hours/Year:</b> 150</p>



# Similar Engagements with Other Gov't. Entities

## Current Government Clients

Provided below and on the following page is a list of our current government clients.

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>SPECIAL DISTRICTS</b>				
<b>Alligator Point Water Resources District:</b> Tom Vander Plaats   850.349.2274	◆			◆
<b>Big Bend Water Authority:</b> Mark Reblin   352.498.3576   mreblin@msn.com	◆			◆
<b>Capital Region Transportation Planning Agency:</b> Greg Slay   850.891.8630   greg.slay@crtpa.org	◆	◆		
<b>Cedar Key Water and Sewer:</b> James McCain, Superintendent   352.543.5285   James@ckwater.org	◆			
<b>Clay County Dev. Auth.:</b> Josh Cockrell   904.264.7373   joshcockrell@claydevelopmentauthority.com	◆			
<b>Clay County Utility Authority:</b> Karen Osborne   904.213.2404   kosborne@clayutility.org	◆	◆		◆
<b>Cypress Head Golf Club.:</b> Susanne Snider   386.756.5451   ssnider@kempersports.com	◆	◆		◆
<b>Daytona Beach Racing &amp; Rec. Fac. Dis.:</b> Barbara Kelly   386.255.7355   info@daytonaracingdistrict.com	◆			
<b>Florida Governmental Utility Authority:</b> Shannon M. Lewis   407.629.6900   shannon.lewis@fgcu.com	◆	◆	◆	◆
<b>Florida PACE Funding Agency, Inc.:</b> Wendi Leach   850.400.7223   wendi@floridapace.gov	◆			
<b>Halifax Area Advertising Authority:</b> Chuck Grimes   386.255.0415 x 123   cgrimes@daytonabeach.com	◆			
<b>New River Solid Waste Association:</b> Melissa Waters   386.431.1000   mwaters@nrswa.org	◆			
<b>Northeast Florida Regional Council:</b> Donna Starling   904.279.0880 x 109   dstarling@nefrc.org	◆	◆		
<b>Northwest Fl Water Mgt Dis:</b> Amanda Bedenbaugh   850.539.2596   amanda.bedenbaugh@nfwwater.com	◆	◆		
<b>River to Sea Transportation Planning Org.:</b> Colleen Nicoulin   386.226.0422   CNicoulin@r2ctop.org	◆	◆		
<b>Southeast Volusia Area Advertising Auth.:</b> Debbie Meihls   386.428.1600   debbie@visitnsbfla.com	◆			
<b>Southeast Volusia Hospital District:</b> Jeff Davidson   386.423.0001   jeff.davidson@sevhd.com	◆			
<b>Southwest Florida Water Mgt. Dis.:</b> Melisa Lowe   352.796.7211   melisa.lowe@watermatters.org	◆	◆	◆	◆
<b>South Walton Cty. Mosquito Con. Dis.:</b> Cammie Henderson   850.267.2112   administration@swcmcd.org	◆			
<b>Space Coast Transportation Planning Org.:</b> Laura Carter   321.690.6890   laura.carter@brevardfl.gov	◆	◆		
<b>St. Johns River Water Mgt. Dis.:</b> R. Gregory Rockwell   386.312.2322   grockwell@sjrwmd.com	◆	◆	◆	◆
<b>Suwannee River Economic Council:</b> Barbara Hamric   386.362.4115   bhamric@suwanneecec.net	◆	◆		
<b>West Volusia Tourism Advertising Auth.:</b> Georgia Turner   386.775.2006   gturner@visitwestvolusia.com	◆			
<b>COUNTIES</b>				
<b>Baker:</b> Stacie Harvey, Clerk of Court and Comptroller   904.259.3613   stacie.harvey@bakercountyfl.org	◆	◆		◆
<b>Bradford:</b> Dana Lafollette, Finance Director   904.966.6280   dana_lafollette@bradfordcountyfl.gov	◆	◆		
<b>Clay:</b> Amy Bramlitt, CPA, Finance Officer   904.284.6302   bramlitta@clayclerk.com	◆	◆	◆	
<b>Gilchrist:</b> Todd Newton, Clerk of Court   352.463.3170   tnewton@gilchrist.fl.us	◆	◆		◆
<b>Glades:</b> Tasha Morgan, Finance Director 863.943.6013 x 6231   tmorgan@gladesclerk.com	◆	◆		
<b>Levy:</b> Danny J. Shipp, Clerk of Court   352.486.5166   levyclerk@levyclerk.com	◆	◆		◆
<b>Liberty:</b> Maggie Holland, Finance Officer   850.643.2215   mholland@libertyclerk.com	◆	◆		◆
<b>Putnam:</b> Matt Reynolds, Clerk of Court and Comptroller   386.326.7601   matt.reynolds@putnam-fl.gov	◆	◆		◆
<b>St. Lucie:</b> Michelle Miller, Clerk of Court and Comptroller   772.462.1723   millerm@stlucieclerk.gov	◆	◆	◆	◆
<b>Union:</b> Kellie Rhoades, Clerk of Court   386.496.0027   rhoadesk@unionclerk.com	◆	◆	◆	◆
<b>Volusia:</b> Ryan Ossowski, CPA, Chief Financial Officer   386.736.5933   rossowski@volusia.org	◆	◆	◆	◆
<b>Wakulla:</b> Greg James, Clerk of Court   850.926.0905   gjames@wakullaclerk.com	◆	◆		◆
<b>MUNICIPALITIES</b>				
<b>Astatula:</b> Graham Wells, Town Clerk   321.567.3712   gwells@astatula.org	◆			
<b>Belleair:</b> Nanette Freeman, Interim HR and Finance Director   727.588.3769   nfreeman@townofbelleair.net	◆			◆
<b>Bristol:</b> Robin Hatcher, City Clerk   850.643.2261   rmh.cityofbristol@fairpoint.net	◆			◆
<b>Bunnell:</b> Kristi Moss, Finance Director   386.437.7500   kmoss@bunnellcity.us	◆	◆		◆
<b>Cape Canaveral:</b> John DeLeo, Admin. & Fin. Svcs. Dir.   321.868.1220   J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆



# Similar Engagements with Other Gov't. Entities

## Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>Carrabelle:</b> Courtney Dempsey, City Administrator   904.697.3618   citycbel@gtcom.net	◆	◆		◆
<b>Chattahoochee:</b> Miranda Wilson, City Clerk   850.663.4046	◆			◆
<b>Chiefland:</b> Laura Cain, City Manager/Clerk   352.493.6711   laura@chieflandfla.com	◆			◆
<b>Crescent City:</b> Charles Rudd, City Manager   386.698.2525   citymanager@crescentcity-fl.com	◆			◆
<b>Cross City:</b> John Driggers, City Manager   352.498.3079   citymanager@townofcrosscity.com	◆			◆
<b>Daytona Beach Shores:</b> Kurt Swartzlander, City Mgr.   386.763.5329   kswartzlander@cityofdbfs.org	◆	◆	◆	◆
<b>DeBary:</b> Liz Bauer, Finance Director   386.601.0227   lbauer@debary.org	◆	◆	◆	
<b>DeLand:</b> Dan Stauffer, Finance Director   386.626.7077   staufferd@deland.org	◆	◆	◆	◆
<b>Edgewater:</b> Bridgette Vaissiere, Finance Director   386.424.2400   bvaissiere@cityofedgewater.org	◆	◆	◆	◆
<b>Flagler Beach:</b> Hollie Harlan, Finance Director   386.517.2000   Hharlan@CityofFlaglerBeach.com	◆	◆		◆
<b>Greenville:</b> Kim Reams, Town Clerk   850.948.2251   kreams@mygreenvillefl.com	◆	◆		◆
<b>Hampton:</b> Mary Lou Hildreth, City Clerk   352.235.0519   coh1@outlook.com	◆			◆
<b>High Springs:</b> Ashley Stathatos, City Manager   386.454.1416   astathatos@highsprings.us	◆	◆		◆
<b>Holly Hill:</b> Joe Forte, City Manager   386.248.9425   jforte@hollyhill.org	◆	◆	◆	◆
<b>Indian Shores:</b> Susan Scrogam, Dir. of Finance   727.595.4020   sscrogam@myindianshores.com	◆			
<b>Interlachen:</b> Joni Payne, Town Clerk   386.684.3811   jpayne@interlachen-fl.gov	◆	◆		◆
<b>Lake City:</b> Angela Moore, Finance Director   386.719.5844   TaylorA@lcfla.com	◆	◆		◆
<b>Lake Helen (Outsourced CFO):</b> Jim Gleason, City Administrator   386.228.2308   jgleason@lakehelen.org				
<b>Lynn Haven:</b> Vickie Gainer, City Manager   850.248.0612   vgainer@cityoflynnhaven.com	◆	◆		◆
<b>Madeira Beach:</b> Andrew Laffin, Director of Finance   727.391.9951 x 230   alaffin@madeirabeachfl.gov	◆		◆	
<b>Malabar:</b> Lisa Morrell, Town Manager   321.727.7764   LMorrell@townofmalabar.org	◆			
<b>Melbourne Beach:</b> Elizabeth Marasco, Town Mgr.   321.724.5860   townmanager@melbournebeachfl.org	◆			
<b>Mexico Beach:</b> Chris Hubbard, City Administrator   850.648.5700 x 3   c.hubbard@mexicobeachgov.com	◆	◆		◆
<b>Monticello:</b> Seth Lawless, City Manager   850.342-0293   seth.lawless@mymonticello.net	◆	◆		◆
<b>Ormond Beach:</b> Kelly McGuire, Finance Director   386.676.3212   kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
<b>Palm Coast:</b> Helena Alves, Finance Director   386.986.4745   HALves@palmcoastgov.com	◆	◆	◆	◆
<b>Pomona Park:</b> Andrea Almeida, Town Clerk   386.649.4902   townclerk@pomonapark.com	◆			
<b>Port Orange:</b> John McKinney, Finance Director   386.506.5700   jmckinney@port-orange.org	◆	◆	◆	◆
<b>Sopchoppy:</b> Ashley Schilling, City Clerk   850.962.4611   ashley.schilling@sopchoppy.org	◆	◆		
<b>South Daytona:</b> Jason Oliva, Finance Director   386.322.3065   joliva@southdaytona.org	◆	◆	◆	◆
<b>St. Augustine Beach:</b> Patty Douylliez, Finance Director   904.471.2122 x 103   pdouylliez@cityofsab.org	◆	◆		
<b>St. Marks:</b> Zoe Mansfield, City Manager   850.925.6224   cityofst.marks@comast.net	◆	◆		◆
<b>St. Pete Beach:</b> Sheila Dalton, Assistant Finance Director   727.363.9252   sdalton@stpetebeach.org	◆	◆	◆	◆
<b>Titusville:</b> Teri Butler, Finance Director   321.567.3712   teri.butler@titusville.com	◆	◆	◆	◆
<b>Welaka:</b> Meghan Allmon, Town Clerk   386.467.9800   townclerk@welaka-fl.gov	◆			◆
<b>Yankeetown:</b> William Ary, Town Manager   352.447.2511   admin@yankeetownfl.org	◆			◆



# Specific Audit Approach

## Overall Approach

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

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

## Lean Culture

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

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

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

## a. Proposed Segmentation

Our audit process is divided into three segments:

1. Planning
2. Fieldwork
3. Reporting

Details of each segment are presented on the following pages.



## b. Level of Staff and Number of Hours

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

	PLANNING	FIELDWORK	REPORTING	TOTAL
Partner	5	5	5	15
Director/Senior Manager	5	10	5	20
Supervisor	5	40	-	45
Senior/Associate Accountant	5	20	-	25
IT Specialist	2	-	-	2
Administrative	-	-	2	2
<b>Total</b>	<b>22</b>	<b>75</b>	<b>12</b>	<b>109</b>

# Specific Audit Approach

## Overall Approach

### PLANNING

#### Continuance Considerations

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

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

#### Pre-Planning Conversations

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

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

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

#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

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

#### Internal Controls

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

#### 1] Financial reporting

#### 2] Operations

#### 3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

# Specific Audit Approach

## Overall Approach

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

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

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

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

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

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

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

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

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

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

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

# Specific Audit Approach

## Overall Approach

### FIELDWORK

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

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

### REPORTING

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

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

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

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

# Specific Audit Approach

## Overall Approach

### c. Statistical Sampling

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

### d. Extent of EDP Software

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

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

### e. Type and Extent of Analytical Procedures

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

### f. Internal Control Structure

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

### g. Determining Laws and Regulations Subject to Testing

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

### h. Drawing Audit Samples

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



# Specific Audit Approach

## Overall Approach

### i. First Year vs. Subsequent Years

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

In addition to the normal differences between a first year and recurring audit, we also are accustomed to working with other startup special districts and will conduct our audits in the early years with an added focus on understanding policies and procedures and the Authority's internal control environment with the objective of identifying any deficiencies or communicating other suggestions and recommendations for improvement or increased efficiency as timely as possible.

### j. Audit and Reporting Software Conversions

James Moore has worked with countless governments that have gone through accounting software conversions. While the opportunity for any direct involvement is limited due to independence rules, we are always happy to share any experience we have had with certain software and/or to connect your team with other clients who currently use and/or have worked through any conversions with another software you may be considering implementing.



# Specific Audit Approach

## Technology and Your Audit

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

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

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

### Centralized Repository of Request List Item Communications

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

### Request Assignment

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

### Due Date Tracking

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

### Status View

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

### Subsequent Year Rollforward

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

### Client Export List Status

ID	Name	Description	Status	Due Date	Provided Files	Provided Comments
1	Perm File - General	Articles of Incorporation and/or Bylaws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024		no change to by laws or articles of incor...
2	Perm File - Policies & Procedures	Copies of any employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/01/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, C55 Policy 13-21, NEZWSG.pdf, C55 Policy 21-23 Performance Incentive Payments to Staff.pdf, C55 Policy 08-21 Travel Authorizations.pdf, C56 Policy 09-22 Client Grievance.pdf	revised uploaded
3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	09/01/2024	Board of Directors PR 23-24.xlsx	
4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of hellowork.	Outstanding	09/01/2024	8-13-24 Board.pdf, 8-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 1-11-24	Erin Wieber : Hey [redacted] thanks for providing these so far! We'll keep this task open to receive...

# Specific Audit Approach

## Technology and Your Audit

### Weekly Status Calls

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

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

### Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with the client name 'James Moore & Co' and the engagement ID 'A&A 06/30/2024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list contains several requests, including '48 Walkthroughs', '56 Form 990 Request List', and various 'Cash and Investments' and 'Accounts Receivable' items. A modal window titled 'Change Request State' is open over one of the requests, showing a 'DUE DATE' of 09/03/2024 and a 'Comments History' section with a recent comment from Erik Wiebke stating 'Changed Request Status Accepted'.

### Two-Factor Authentication

#### Client View of Homepage

The screenshot shows the Suralink client homepage. The top navigation bar includes 'Dashboard' and 'My Engagements'. The main content area displays the client name 'James Moore & Co' and a list of active engagements. Below this, there are sections for 'My Team' and 'Active Users', each listing team members with their roles and last login dates. The bottom of the page features a footer with links for 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', and 'My Account'.

The screenshot shows the Suralink Two-Factor Authentication setup screen. It features a warning message: 'The firm you are working with requires that you enable two-factor authentication to enhance the security of your account.' Below this, there's a section titled 'Two Factor Authentication' with instructions on how to enable it using a mobile authenticator app. The screen lists supported mobile authenticator apps: LastPass, Microsoft, DUO, and Authy. A green button at the bottom says 'Enable Mobile Authenticator'.

# Specific Audit Approach

## Water/Wastewater Utility Systems Audit Approach

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

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



### Internal Controls

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

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

### Sampling and Detailed Testing

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

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

### Data Extraction and Trends

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

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

# Anticipated Potential Audit Problems

## *Significant Audit Problems --- Problem Resolution*

Based on our knowledge of your operations, we do not anticipate any significant audit problems. Nonetheless, should any problems arise, we would first look to resolve them with the Executive Director, depending on the nature of the problem. In the unlikely event of any problems that could not be resolved with the Executive Director, we would consult with other members of your management or leadership team regarding the ultimate resolution of any such problems.

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

## *Special Assistance Needed*

During the preliminary phase of the audit, we anticipate requiring the assistance of your staff members for document gathering tasks, such as: statements and reconciliations for bank accounts and other significant balances; accounts payable and payroll data extracts; revenue and balance sheet confirmations; actuarial reports and related support for underlying assumptions; board minutes (for any meetings not available on website); etc.

After the preliminary phase, Authority staff services will be requested on an as-needed basis for providing explanations and typing requested confirmations. If a request requires a staff member extended time to complete, it will first be presented to the individual's supervisor for approval.



# Required Forms and Documentation

This section contains the following:

- » Completed RFP Response Sheet with Signature
- » Reference Form
- » Non-Collusion Affidavit
- » Public Entity Crimes Statement
- » Drug Free Workplace
- » Conflict of Interest Form
- » W-9
- » Certification/Debarment/Suspension
- » Applicable Licenses/Registrations (provided on pages 3-5 of this proposal)
- » Equal Opportunity/Affirmative Action Statement
- » Required Policy Endorsements and Documentation
- » Technical Proposal (this document)
- » Bid Form in *Separate Sealed Pricing Envelope*



RFP CHECKLIST (Required Forms):

Please submit the items on the following list and any other items required by any section of this RFP. The checklist is provided as a courtesy and may not be inclusive of all items required within this RFP:

- Completed RFP Response Sheet with Signature
- Reference Form
- Non-Collusion Affidavit
- Public Entity Crimes Statement
- Drug Free Workplace
- Conflict of Interest Form
- W-9
- Certification/Debarment/Suspension
- Applicable Licenses/Registrations
- Equal Opportunity/Affirmative Action Statement
- Technical Proposal
- Bid Form in Separate Sealed Pricing Envelope

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**RFP RESPONSE SHEET**

The Board of Directors of the North Florida Water Utilities Authority (NFWUA) reserves the right to accept or reject any and/or all proposals in the best interest of NFWUA.

Rocky Ford, Chair

This proposal is submitted by the below named firm/individual by the undersigned authorized representative.

**James Moore & Co., P.L.**  
\_\_\_\_\_  
(Firm Name)

BY:   
\_\_\_\_\_  
(Authorized Representative)

**Zach Chalifour, Partner**  
\_\_\_\_\_  
(Printed or Typed Name)

ADDRESS: **5931 NW 1st Place**  
\_\_\_\_\_

**Gainesville, FL 32607**  
\_\_\_\_\_

TELEPHONE: **352.378.1331**  
\_\_\_\_\_

EMAIL: **352.372.3741**  
\_\_\_\_\_

**REFERENCE FORM**

**Respondent's Name:** James Moore & Co., P.L.

Vendors are required to submit with their response three (3) references, with which they have provided similar services as requested in this solicitation. Vendors shall use this attachment to provide the required reference information. NFWUA reserves the right to contact any and all references in the course of this solicitation and make a responsibility determination, not subject to review or challenge.

<b>FORMER CLIENTS-Provide Three (3)</b>	
<b>Company Name:</b>	<b>Clay County Utilities Authority</b>
Address:	<b>3176 Old Jennings Road, Middleburg, FL 32068</b>
Contact Name:	
Alternate Contact Name:	<b>Karen Osborne, CFO</b>
Phone:	<b>904.213.2404</b>
Email:	<b>kosborne@clayutility.org</b>
Description of Work:	<b>Financial Audit, Single Audit, Utility Audit</b>
Service Dates:	<b>2013-present</b>

<b>Company Name:</b>	<b>Big Bend Water Authority</b>
Address:	<b>1313 1st Avenue N, Steinhatchee, FL 32359</b>
Contact Name:	<b>Mark Reblin, General Manager</b>
Alternate Contact Name:	
Phone:	<b>352.498.3576</b>
Email:	<b>mreblin@msn.com</b>
Description of Work:	<b>Financial Audit, Utility Audit</b>
Service Dates:	<b>2013-present</b>

<b>Company Name:</b>	<b>City of Lake City</b>
Address:	<b>205 North Marion Avenue, Lake City, FL 32055</b>
Contact Name:	<b>Angela Taylor Moore, Finance Director</b>
Alternate Contact Name:	
Phone:	<b>386.719.5844</b>
Email:	<b>TaylorA@lcfla.com</b>
Description of Work:	<b>Financial Audit, Single Audit, Utility Audit</b>
Service Dates:	<b>2018-present</b>

**Authorized Signature:**  \_\_\_\_\_

**Title:** Zach Chalifour, Partner

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**Non-Collusion Affidavit**

STATE OF FLORIDA COUNTY OF VOLUSIA

I state that I Zach Chalifour, Partner of James Moore & Co., P.L.,  
(Name and Title) (Name of Firm)

am authorized to make this affidavit on behalf of my firm and its owner, directors and officers. I am the person responsible in my firm for the price(s) and amount(s) of this Response, and the preparation of the Response. I state that:

1. The price(s) and amount(s) of this Response have been arrived at independently and without consultation, communication or agreement with any other Provider, potential provider, Proposal, or potential Proposal.
2. Neither the price(s) nor the amount(s) of this Response, and neither the approximate price(s) nor approximate amount(s) of this Response, have been disclosed to any other firm or person who is a Provider, potential Provider; Proposal, or potential Proposal, and they will not be disclosed before Proposal opening.
3. No attempt has been made or will be made to induce any firm or persons to refrain from submitting a Response for this contract, or to submit a price(s) higher than the prices in this Response, or to submit any intentionally high or noncompetitive price(s) or other form of complementary Response.
4. The Response of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.
5. James Moore & Co., P.L. (Name of Firm), its affiliates, subsidiaries, officers, directors, and employees are not currently under investigation by any governmental agency and have not in the last three (3) years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to Proposal, on any public contract, except as follows:

I state that I and the named firm understand and acknowledge that the above representations are material and important, and will be relied on by NFWUA for which this Response is submitted. I understand and my firm understands that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the State of Florida of the true facts relating to the submission of responses for this contract.

Dated this 16<sup>th</sup> day of 2025.

Name of Organization: James Moore & Co., P.L.

Signed by: [Signature]

Print Name: Zach Chalifour, Partner

Being duly sworn deposes and says that the information herein is true and sufficiently complete so as not to be misleading.

The foregoing instrument was executed before me by means of  physical presence or  online notarization this 16<sup>th</sup> day of January, 2025, by Zach Chalifour as Partner of James Moore & Co., P.L. who personally swore or affirmed that he/she is authorized to execute this document and thereby bind the named legal entity, and who is personally known to me OR has produced \_\_\_\_\_ as identification.

(stamp)

[Signature]  
NOTARY PUBLIC, State of Florida



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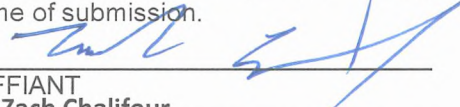
**Public Entity Crimes Statement**

SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES: THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Proposal, ITN, or Contract Number
2. This sworn statement is submitted by James Moore & Co., P.L.  
[Name of entity submitting sworn statement]  
whose business address is 5931 NW 1st Place, Gainesville, FL 32607 and (if applicable) its Federal Employer Identification Number (FEIN) is 59-3204548  
If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.
3. My name is Zach Chalifour and my relationship to the above is  
[Please print name of individual signing]  
Partner
4. I understand that a "public entity crime" as defined in section 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in section 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that "affiliate" as defined in section 287.133(1)(a), Florida Statutes, means:
  - a. A predecessor or successor of a person convicted of a public entity crime; or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

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7. I understand that a "person" as defined in section 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids/proposals or applies to bids/proposals on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
8. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. **[Please indicate which statement applies].**
- Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who is active in the management of the entity, nor any affiliate of the entity have been convicted of a public entity crime subsequent to July 1, 1989.
- The entity, submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND **[Please indicate which additional statement applies].**
- There has been a proceeding concerning the conviction before a judge or hearing officer of the State of Florida, Division of Administrative Hearings, or a court of law having proper jurisdiction. The final order entered by the hearing officer or judge did not place the person or affiliate on the convicted Contractor list. **[Please attach a copy of the final order.]**
- The person or affiliate was placed on the convicted Contractor list. There has been a subsequent proceeding before a court of law having proper jurisdiction or a judge or hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the judge or hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted Contractor list. **[Please attach a copy of the final order.]**
- The person or affiliate has not been placed on any convicted vendor list. **[Please describe any action taken by or pending with the State of Florida, Department of Management Services.]**

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in Attachment "C", Public Entity Crimes, is truthful and correct at the time of submission.

  
\_\_\_\_\_  
AFFIANT  
**Zach Chalifour**  
\_\_\_\_\_  
Typed Name of AFFIANT  
**Partner**  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
COUNTY OF VOLUSIA

The foregoing instrument was executed before me by means of  physical presence or  online notarization this day 16<sup>th</sup> of January

2025, by Zach Chalifour as Partner of James Mosee + Co., P.L., who personally swore or affirmed that he/ she is authorized to execute this document and thereby bind the Corporation, and who is personally known to me OR has produced \_\_\_\_\_ as identification.

(stamp)

  
NOTARY PUBLIC, State of Florida



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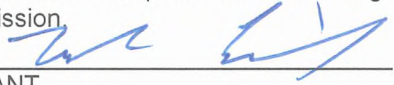
### Drug-Free Workplace Certification

The drug-free certification form below must be signed and returned with the solicitation response.

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid/proposal a copy of the statement specified in the first paragraph.
4. In the statement specified in the first paragraph, notify the employees that, as a condition of working on the commodities or contractual services that are under bid/proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) Days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of the foregoing provisions.

By the signature(s) below, I/we, the undersigned, as authorized signatory to commit the firm, certify that the information as provided in this Drug-Free Workplace Certification, is truthful and correct at the time of submission.

  
\_\_\_\_\_  
AFFIANT  
Zach Chalifour  
\_\_\_\_\_  
Typed Name of AFFIANT  
Partner  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
COUNTY OF VOLUSIA

The foregoing instrument was executed before me by means of  physical presence or  online notarization this day 16th of January

2025, by Zach Chalifour as Partner of James Moore + Co., P.L.

\_\_\_\_\_, who personally swore or affirmed that he/ she is authorized to execute this document and thereby bind the above named legal entity, and who is personally known to me OR has produced \_\_\_\_\_ as identification.

  
NOTARY PUBLIC, State of Florida

(stamp)



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**Conflict of Interest Statement**

STATE OF FLORIDA

COUNTY OF VOLUSIA

Before me, the undersigned authority, personally appeared Zach Chalifour who was duly sworn, deposes, and states:

I am the Partner of James Moore & Co., P.L. with a local office  
(Insert Title) (Insert Company Name)

in Gainesville, Florida and principal office in Gainesville, Florida..... Said entity is submitting this proposal/offerto

1. The AFFIANT has made diligent inquiry and provided the information in this statement affidavit based upon its full knowledge.
2. The AFFIANT states that only one submittal for this solicitation has been submitted and tendered by the appropriate date and time and that said above stated entity has no financial interest in other entities submitting a proposal for the work contemplated hereby.
3. Neither the AFFIANT nor the above-named entity has directly or indirectly entered into any agreement, participated in any collusion or collusive activity, or otherwise taken any action which in any way restricts or restrains the competitive nature of this solicitation, including but not limited to the prior discussion of terms, conditions, pricing, or other offer parameters required by this solicitation.
4. Neither the entity nor its affiliates, nor anyone associated with them, is presently suspended or otherwise prohibited from participation in this solicitation or any contract to follow thereafter by any government entity.
5. Neither the entity nor its affiliates, nor anyone associated with them, have any potential conflict of interest because and due to any other clients, contracts, or property interests in this solicitation or the resulting project.
6. I hereby also certify that no member of the entity's ownership or management or staff has a vested interest in any NFWUA, Columbia County Office or Department, or Suwannee County Office or Department.
7. I certify that no member of the entity's ownership or management is presently applying, actively seeking, or has been selected for an elected position within NFWUA, Columbia County government, or Suwannee County government.
8. In the event that a conflict of interest is identified in the provision of services, I, the undersigned will immediately notify NFWUA in writing.




AFFIANT  
Zach Chalifour  
Typed Name of AFFIANT  
Partner  
Title

STATE OF FLORIDA  
COUNTY OF VOLUSIA

The foregoing instrument was executed before me by means of  physical presence or  online  
notarization this day 16<sup>th</sup> of January

2025, by Zach Chalifour as Partner of

James Moore & Co., P.L., who personally swore or affirmed that he/ she  
is authorized to execute this document and thereby bind the above named legal entity, and  
who is personally known to me OR has produced \_\_\_\_\_ as  
identification.



(stamp)

NOTARY PUBLIC, State of Florida



# Request for Taxpayer Identification Number and Certification

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

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

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

**Part I Taxpayer Identification Number (TIN)**

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

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

<b>Social security number</b>													
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<b>or</b>													
<b>Employer identification number</b>													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">5</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">9</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">3</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">2</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">0</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">4</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">5</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">4</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">8</td> </tr> </table>	5	9	-	3	2	0	4	5	4	8			
5	9	-	3	2	0	4	5	4	8				

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <u>  1/17/2024  </u>
------------------	----------------------------	-----------------------------

**General Instructions**

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

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

**Purpose of Form**

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

- Form 1099-DIV (dividends earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

**CERTIFICATION REGARDING SUSPENSION,  
AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS**

- 1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - b) Have not within a three-year period preceding this been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of these offenses enumerated in paragraph (1)(b) of this certification; and
  - d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.
- 3) No subcontract will be issued for this project to any party which is debarred or suspended from eligibility to receive federally funded contracts.

  
\_\_\_\_\_  
Signature

**Zach Chalifour, Partner**  
\_\_\_\_\_  
Title

**James Moore & Co., P.L.**  
\_\_\_\_\_  
Contractor/Firm

**5931 NW 1st Place, Gainesville, FL 32607**  
\_\_\_\_\_  
Address

**EQUAL OPPORTUNITY/AFFIRMATIVE ACTION STATEMENT**

- 1) The contractors and all subcontractors hereby agree to a commitment to the principles and practices of equal opportunity in employment and to comply with the letter and spirit of federal, state, and local laws and regulations prohibiting discrimination based on race, color, religion, national region, sex, age, handicap, marital status, and political affiliation or belief.
- 2) The contractor agrees to comply with Executive Order 11246, as amended, and to comply with specific affirmative action obligations contained therein.

Signature

  
\_\_\_\_\_  
**Zach Chalifour, Partner**  
Title

**James Moore & Co., P.L.**  
Contractor/Firm

**5931 NW 1st Place, Gainesville, FL 32607**  
Address

## Required Policy Endorsements and Documentation

Certificate of Insurance will be provided evidencing placement of each insurance policy responding to requirements of the contract.

### Deductibles and Self-Insured Retentions

~~Any deductibles or self-insured retentions must be declared to and approved by NFWUA. At the option of NFWUA, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects NFWUA, its officers, officials, employees and volunteers; or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.~~

Endorsements to insurance policies will be provided as follows:

Additional insured (North Florida Water Utilities Authority, its Officers, employees and volunteers) General Liability & Automobile Liability

Primary and not contributing coverage-  
General Liability & Automobile Liability

Waiver of Subrogation (North Florida Water Utility Authority, its officers, employees and volunteers)- General Liability, Automobile Liability, Workers' Compensation and Employer's Liability

Thirty days' advance written notice of cancellation to - General Liability,  
Automobile Liability, Worker's Compensation & Employer's Liability.

Professional Liability Policy Declaration sheet as well as claims procedures for each applicable policy to be provided

Please mark the appropriate box:

Coverage is in place  Coverage will be placed, without exception

The undersigned declares under penalty of perjury that all of the above insurer information is true and correct.

Name Charles Westfall  
Typed or Printed

Signature 

Date 1/7/25

Title Risk Management Officer  
(Company Risk Manager or Manager with Risk Authority)

# Professional Services Proposal for North Florida Water Utilities Authority

Request for Proposal #2024/2025-01

January 21, 2025

## Proposer

Carr, Riggs & Ingram  
4500 NW 27th Ave. Suite C-2  
Jacksonville, Florida 32606  
Phone: 352.372.6300  
Fax: 352.375.1583

## Submitted by

Summer Weinhardt, CPA  
Partner  
[sweinhardt@criadv.com](mailto:sweinhardt@criadv.com)



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Dear Auditor Selection Committee:

We appreciate the opportunity to propose on tax, consulting, and client accounting services to North Florida Water Utilities Authority ("NFWUA"). We are eager to establish a long-term partnership that delivers immediate and ongoing value through our tailored solutions and competitive fee structure.

At Carr, Riggs & Ingram L.L.C., our dedicated team of over 2,000 professionals aligns their expertise with your specific needs, ensuring seamless service from the start. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

Our partners bring over 7,500 years of collective business experience, focusing on delivering solutions that translate complex concepts into actionable insights. We strive to become trusted advisors by understanding your business and proactively contributing to your success. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

We look forward to the opportunity to showcase our commitment to innovation, expertise, and responsiveness as one of the fastest-growing firms in the U.S. Thank you for considering our proposal.

Sincerely,

A handwritten signature in blue ink that reads "Summer K. Weinhardt".

Summer Weinhardt, CPA  
Partner, Carr, Riggs & Ingram, L.L.C.  
Partner, CRI Advisors, LLC

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, and their respective subsidiaries and affiliates, as appropriate.

# UNDERSTANDING & MEETING YOUR NEEDS



From the RFP, we understand NFWUA has the following needs. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	<p>NFWUA is requesting an independent audit performed on its financial statements. At the completion of the audit, the following reports will be issued by the auditor for the District:</p> <ul style="list-style-type: none"> <li>• An independent auditors' report</li> <li>• A report on internal control over financial reporting and compliance</li> <li>• Reports on compliance with specific requirements applicable to federal and state financial assistance programs</li> <li>• A letter communicating to management any reportable conditions found</li> <li>• Other reports as required by law of other governing bodies</li> </ul>	<p>Perform external audit services in accordance with generally accepted government auditing standards and:</p> <ul style="list-style-type: none"> <li>• Section 11.45, Florida Statutes</li> <li>• Regulations of the Florida Department of Financial Services</li> <li>• Rules of the Florida Auditor General Chapter 10.550, Local Government Entity Audits)</li> <li>• Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, published by the U.S. Government Accountability Office</li> <li>• U.S. Office of Management and Budget, Uniform Guidance published by OMB.</li> <li>• Any other applicable federal, state and local laws or regulations</li> </ul>
Technical	<p>NFWUA will require the following additional reports:</p> <ul style="list-style-type: none"> <li>• Data Collection Form to the Federal Audit Clearinghouse (SF-SAC) as required by OMB Circular A-133</li> <li>• Review of Annual Financial Report due to Department of Financial Services</li> <li>• Statement of compliance for budget and performance measures as required by Florida Statute 218.415.</li> <li>• Other compliance reports as required by the State or regulatory organizations as specified in Request for Proposal (RFP).</li> </ul>	<p>Perform audit services in accordance with auditing standards generally accepted in the United States of America for the purpose of compliance with Rule 62-701.630(5) of the Florida Administrative Code.</p> <p>Perform additional services as needed to provide for appropriate preparation or review of the special reports as listed herein. These services are to be provided in conjunction with the audit services identified above.</p>
Technical	<p>NFWUA's request for services includes assistance in providing guidance and implementing changes in governmental accounting standards.</p>	<p>Provide opportunities for NFWUA's personnel to attend educational seminars hosted by CRI on governmental accounting standards.</p> <p>Meet with District personnel no less than annually to review new standards and plan of action for implementation.</p> <p>Provide ongoing written communication on emerging issues within the industry.</p>
Relational	<p>NFWUA expects open and continuous communication with their firm in order to avoid surprise findings at the end of the audit. In addition, they are open to constructive improvements, if they are noted, in the form of a management letter.</p>	<p>Communicate contemporaneously and directly with management regarding the results of our procedures.</p> <p>Anticipate and respond to concerns of management or the Board of NFWUA.</p> <p>Provide a written management letter if areas for improvement are found during the audit.</p>



# GENERAL REQUIREMENTS

## INDEPENDENCE/CONFLICT OF INTEREST

We confirm that Carr, Riggs & Ingram, LLC (CRI) is independent of the NFWUA as defined by generally accepted auditing standards and by standards of the U.S. Government Accountability Office's (GAO) Government Auditing Standards. CRI has no conflicts of interest with the NFWUA. If the firm were to enter into any professional relationship during the period of this engagement, we understand we are to give the NFWUA written notice of such relationship.

## LICENSE TO PRACTICE IN THE STATE OF FLORIDA

CRI is licensed in the State of Florida under license #AD0016615 and has performed continuous governmental audit services for a minimum of five (5) years. Additionally, all supervisory professional staff (partners and senior manager) assigned to the NFWUA audit are licensed in the State of Florida as Certified Public Accountants. A copy of CRI's license is presented in this proposal as noted in the Table of Contents.

## EXTERNAL QUALITY CONTROL REVIEW

The two most recent reviews of our firm were performed by Brown Edwards. These reviews included specific governmental engagements. We received a rating of "Pass" on both the 2019 report and the 2022 report, the highest rating possible. Copies of our most recent report is presented in this proposal as noted in the Table of Contents.

## RESULTS OF FEDERAL OR STATE DESK REVIEWS OR FIELD REVIEWS

The Firm's governmental audit work is subject to normal, recurring peer, federal and state regulatory reviews. No adverse findings have resulted from those reviews within the past three (3) years.

## DISCIPLINARY ACTIONS

During the past three (3) years, there are no disciplinary actions taken or pending, neither by state regulatory bodies or by professional organizations, against CRI's partner or employees that will be servicing this engagement



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

**CARR RIGGS & INGRAM LLC**

7411 FULLERTON STREET  
SUITE 300  
JACKSONVILLE FL 32256

**LICENSE NUMBER: AD0016615**

**EXPIRATION DATE: DECEMBER 31, 2025**

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

ISSUED: 12/19/2023

Do not alter this document in any form.



This is your license. It is unlawful for anyone other than the licensee to use this document.



## Report on the Firm's System of Quality Control

To the Partners of  
Carr, Riggs & Ingram LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported 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, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As 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.

---

*Your Success is Our Focus*

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3906 Electric Road • Roanoke, Virginia 24018 • 540-345-0936 • Fax: 540-342-6181 • [www.BEcpas.com](http://www.BEcpas.com)

## 2022 PEER REVIEW REPORT (CONTINUED)



### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 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. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

*Brown, Edwards & Company, L.L.P.*  
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
September 15, 2022

# FIRM PROPOSALS AND EXPERIENCE



## CRI FIRM SIZE & HISTORY

Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram CPAs and Advisors (CRI) is a top 25 nationally ranked full-service accounting and advisory firm serving more than 100,000 clients in all 50 states. CRI's industry specializations include governments, construction, banking/financial institutions, healthcare, insurance, not-for-profits, and manufacturing and distribution.

CRI offers traditional and specialized services including audit and assurance, business consulting and support, forensic accounting, IT auditing, retirement plan auditing, SEC compliance, business valuation, tax planning, tax compliance, and trusts and estates work. Additionally, CRI's portfolio companies deliver service organization control (SOC) reports, data analytics, investment banking, business consulting, retirement plan administration services, wealth management, payroll management, and trust and estate services.

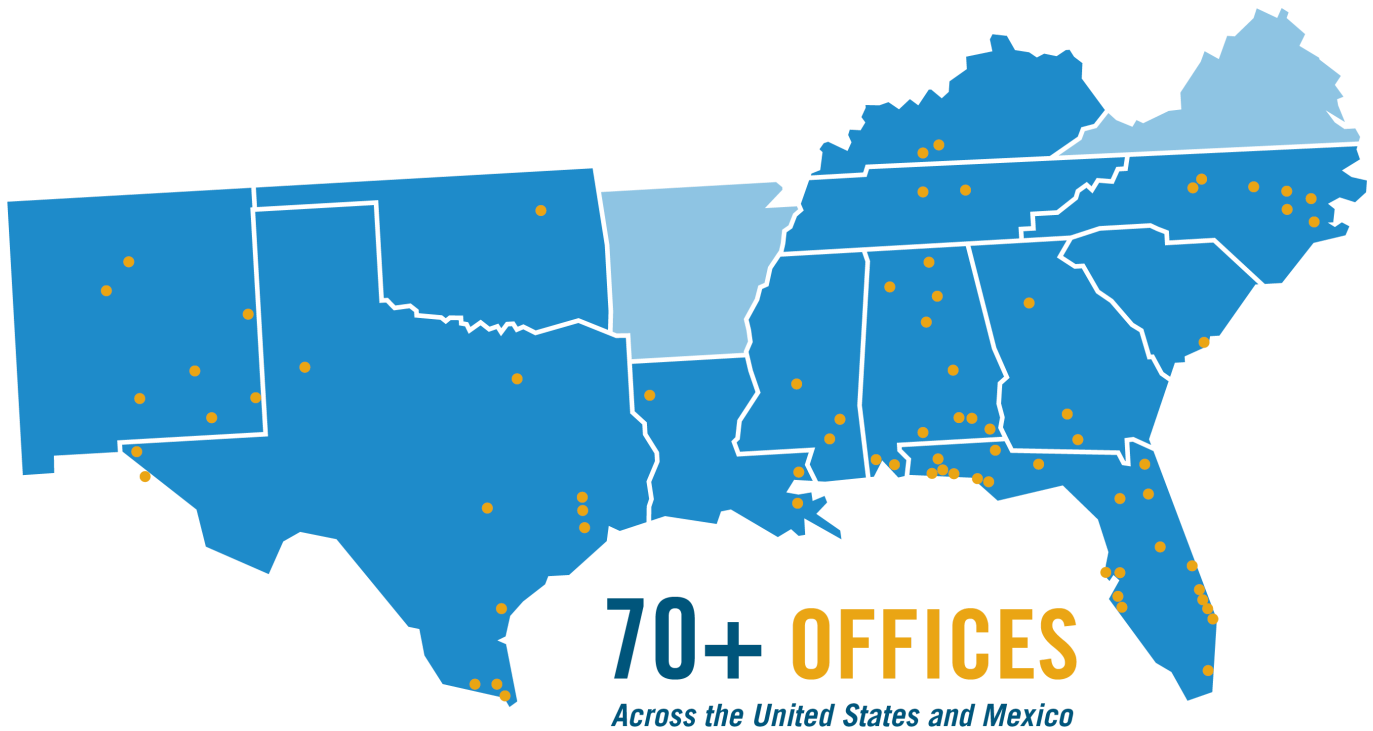
CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Chad Pinson along with our corporate team.

CRI is structured by industry line to allow for our professionals to focus on the industries that best fit their talents and interest.

This industry line focus and firm-wide structure has allowed for our teams to consistently exceed the expectations of clients. Founded in 1997, CRI now boasts more than 2,000 professionals and over 400 partners who pride themselves on superior client service, respect, and integrity. We invite you to learn more about CRI by visiting [CRIcpa.com](http://CRIcpa.com).

## ALABAMA-BASED BUSINESS OPERATIONS

Born and bred in the Yellow Hammer State, CRI was established in Enterprise, Alabama, and is now the largest accounting and advisory firm headquartered in Alabama. Our partners and skilled staff have offices spread across our 12 state footprint and are ready to serve your needs.





# FIRM PROPOSALS AND EXPERIENCE

## CRI FIRM PROFILE

**FOUNDED IN 1997** • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25\* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance\* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.



**2,000+**  
PROFESSIONALS



**TOP 25\***  
**FIRM**

*(as ranked by  
Accounting Today)*

**CRI FIRM  
VALUES:**

- **CLIENT SERVICE.**
- **RESPECT.**
- **INTEGRITY.**

**100,000+**  
CLIENTS



**25+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**



### SERVICES

Advisory  
Audit & Attest\*  
Tax

Captive Insurance  
Commercial Real Estate  
Construction  
Financial Institutions  
Government & Public Sector

### INDUSTRY EXPERTISE

Hospitals & Health Systems  
Insurance  
Manufacturing & Distribution  
Nonprofits  
Physician Groups  
Post-Acute Care  
Private Foundations  
Religious Organizations

### CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance\*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.



# FIRM PROPOSALS AND EXPERIENCE



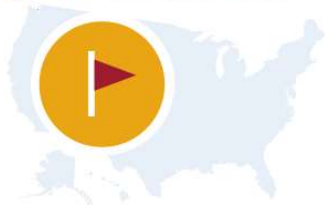
## CRI'S GOVERNMENT AUDIT EXPERIENCE

Our extensive government experience firm-wide is summarized below. This experience has given our team members an in-depth understanding of state and local government, the areas of concern, and areas in which these engagements differ from commercial or non-profit audit work.

# CRI'S GOVERNMENTAL EXPERTISE

Audit and Consulting Services for

**500+** governmental entities with annual revenues totaling **\$26 Billion**



**230+** single audits performed annually

Consulting and other agreed upon procedures engagements for **150+** government entities



Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction



Member of AICPA's Government Audit Quality Center



### Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

### CLIENTS WITH ANNUAL REVENUES UP TO:



80+ School Districts  
**\$1.1 Billion**



110+ Municipalities  
**\$1.8 Billion**



75+ Agencies/Authorities  
**\$3 Billion**

# FIRM PROPOSALS AND EXPERIENCE



## SINGLE AUDIT



An increasing demand for transparency from entities dependent upon government grants requires an experienced and skilled Single Audit team.

### Why CRI?

A Single Audit can seem a daunting prospect, whether it's a new requirement or an annual exercise. At CRI our team of dedicated Single Audit professionals works with governmental entities, nonprofit organizations, and companies throughout the country to ensure that the complex Single Audit process goes smoothly. Boasting a proven track record of efficiency, our hands-on team of partners and professionals hold AICPA Advance Single Audit certificates and performs hundreds of Single Audits annually.

### Related Services:

- Accounting
- Agreed Upon Procedures (AUPs)\*
- Audit\*
- Compilation\*
- Direct Examinations\*
- Employee Benefit Plans\*
- Financial Statement Preparation\*
- PCAOB\* & SEC Compliance
- Peer Review Services\*
- Review\*



Want to Learn More? Contact us at [CRIadv.com/contact](https://CRIadv.com/contact) or by scanning the QR code.

\* Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"CRI" is the brand name under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors, LLC ("Advisors") and its subsidiary entities provide professional services. CPA Firm and Advisors (and its subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services to its clients, and Advisors and its subsidiary entities provide tax and business consulting services to their clients. Advisors and its subsidiary entities are not licensed CPA firms.

▶ [CRIadv.com](https://CRIadv.com)



# FIRM PROPOSALS AND EXPERIENCE

## CRI - SOUTHERN ROOTS, NATIONAL STRENGTH

CRI is a limited liability corporation, practicing as a partnership; and organized in 1997. We are a regional certified public accounting and consulting firm with roots going back for over 40 years. Originally formed through the merger of three accounting firms, CRI has continued to merge with firms throughout our history, allowing us to become one of the Top 25 certified public accounting and consulting firms in the United States, and the largest in the South. This has enabled us to better serve our clients through increased capacity for specialization and a variety of service offerings. CRI now has 71 offices in 13 states, including 22 offices in Florida.

CRI employees more than 2,000 professionals, including over 400 partners. CRI serves clients in all 50 states, providing a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to governmental entities (public sector), individuals, businesses (both publicly and privately held), and non-profit organizations. The Florida offices of CRI have a concentration of governmental audit clients and currently perform services for over 70 cities, counties and other governmental entities. Our team members are regular presenters at state and local chapter FGFOA events.

## OUR CLIENT-CARE PHILOSOPHY

CRI's foundational principles of client service, respect, and integrity are at the forefront of all we do and reflect our Southern heritage, while inspiring a culture that cultivates growth by delivering "big firm" expertise rooted in local values. We pride ourselves on being responsive to our clients and focusing on more than just the compliance work we do for them. We aim to dig deep and gain a full understanding of their activities and operations, so at the end of the day our clients feel like we are their business partners and not just someone handing over a bill.

## CRI AWARDS AND RECOGNITIONS ON SIMILAR ENGAGEMENTS

Our governmental team performs annual Single Audits of Federal and State Funds for more than 220 separate entities totaling over \$2.8 billion in federal awards and \$375 million in annual state awards (in the states that require a state single audit). CRI Industry Line Leader Ray Roberts formerly served as the Governmental Taskforce Chairperson for the AICPA Technical Issues Committee. Ray is an original member of the AICPA Government Audit Quality Executive Committee, and has served as a technical reviewer for the AICPA Single Audit Guidance.

We are highly skilled in providing efficient and knowledgeable single audit engagements and our work has been acknowledged by the Single Audit Resource Center with their highly prestigious award for excellence in knowledge, value, and overall client satisfaction.

# FIRM PROPOSALS AND EXPERIENCE



## GASB EXPERIENCE

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under Governmental Auditing Standards, implementing the full range of GASB statements on a variety of entity types. GASB is currently in a comment period and conducting research regarding updates to the GASB 34-35 reporting model. We have worked with our clients each year to implement applicable GASB Pronouncements, including statements 51, 54, 63, 65, 68, 72 and 75. In addition, we have recently assisted with the early implementation of GASB 84 and 87 for several entities including Putnam county.

CRI's governmental team located in NE Florida assisted with the implementation of GASB 68 in over 90 governmental entities and were instrumental in providing technical assistance to the Florida State Auditor's Office in ensuring the pension funds within the state provide sufficient and appropriate information the participants within the plans. In addition, CRI's leadership has assisted as technical review for complex standards impacting some of our firm's larger and more intricate clients, including GASB 72 specifically. One of these entities is the City of Jacksonville, FL, which had over \$5.1 Billion in investments subject to GASB 72 and fair value measurement in 2018.

Members of CRI's governmental team serve on various committees working directly with GASB and providing input in order to assist with implementation understanding. These committee appointments allow us to stay abreast of new accounting standards issued by GASB and the AICPA. We provide information to our clients regarding these pronouncements throughout the year via targeted email communications, meetings, formal CPE presentations, and annually in our management letters. This gives our clients ample time to assess the impact of the new standards before the required implementation dates.

## FEDERAL SINGLE AUDIT EXPERIENCE

Our governmental team performs Single Audits of Federal Funds under the Uniform Grant Guidance for more than 150 separate entities totaling over \$2.2 billion in federal awards annually. Ray Roberts, CRI's Governmental Industry Line Leader, formerly served as the Governmental Taskforce Chairperson for the AICPA Technical Issues Committee. Ray is an original member of the AICPA Government Audit Quality Executive Committee, and has served as a technical reviewer for the AICPA Single Audit Guide. We are highly skilled in providing efficient and knowledgeable single audit engagements and our work has been acknowledged by the Single Audit Resource Center with their award for excellence in knowledge, value, and overall client satisfaction.

## MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS

Either CRI as a whole, or at least one of your engagement management team members, are involved in one or more of the following professional organizations.

- Association of Certified Public Accountants (AICPA)
- AICPA Private Companies Practice Section (PCPS)
- AICPA Governmental Audit Quality Center (GAQC)
- AICPA Center for Plain English for Government
- The Center for Audit Quality of the AICPA
- The Public Company Accounting Oversight board (PCAOB)
- New Mexico Society of Certified Public Accountants (NMSCPA)
- Government Finance Officers Association (GFOA)
- GFOA - Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program
- Information Systems Audit and Control Association (ISACA)
- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)
- Association of Government Accountants (AGA)

# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## SIZE OF STAFF AND LOCATION OF OFFICE

The North Florida Water Utilities Authority's audit will be staffed with team members from our Northeast Florida Single Practice Unit (SPU), including our office in Gainesville, and Jacksonville. These two offices of CRI have 40+ employees, including 5 audit partners, 2 senior audit managers, 2 audit managers, 5 audit supervising seniors, 3 audit staff, and 3 audit interns. Specialists and consulting partners may be utilized from other offices of CRI should the need arise during the audit process. CRI has 330+ government-focused auditors. **We have 21 governmental audit staff in the Gainesville and Jacksonville offices. CRI and all assigned key professional staff are properly licensed and registered, as required, to practice in the State of Florida. A total of 5 team members will be assigned to NFWUAs audit on a full-time basis.**

## YOUR SOLUTION TEAM

We have assembled a team of professionals, who are all full-time employees of CRI and as such will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical and business) and experience that we know are important to you.

Brief profiles of each member of the team identified below follow on subsequent pages. Firm-wide, we have a wealth of team members who dedicate their practice to servicing government entities. If the need arises, we can pull additional resources from this highly experienced pool to complete the engagement for NFWUA or address any additional needs you may have.



# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## YOUR SOLUTION TEAM (Continued)

### Summer Weinhardt, CPA

Engagement Partner  
Partner, Carr, Riggs & Ingram, L.L.C.

sweinhardt@CRIadv.com  
352.548.3623 | Direct



#### Representative Clients

- City of Jacksonville, FL
- Alachua County, FL
- Putnam County, FL
- Levy County, FL
- Sumter County, FL
- City of Wildwood, FL
- City of Gainesville, FL
- Gilchrist County, FL
- Dixie County, FL
- Haile Village Center Owner Association
- Meadowbrook of Gainesville Property Owners
- Campus Edge Condominium Association
- IBEW 1205
- IBEW 222
- Military Point Advanced Wastewater Treatment Facility (Joint Venture)
- Baker County School District
- Columbia County School District
- Putnam County School District
- Florida High School Athletic Association, Inc.

#### Experience

Summer has participated in the audits of various governmental entities, including counties and their constitutional officers, municipalities, and special districts. She has also participated in the audits of unions, not-for-profit entities, and CIRAs. With these, she has been involved in performing tests of internal controls, tests of compliance, analysis and other audit procedures, as well as preparing financial statements, Annual Financial Reports, and Data Collection Forms for these various entities.

Prior to joining the CRI team, Summer worked as a financial analyst. With this position, she was involved in forecasting and budgeting.

Summer has financial accounting systems experience with Munis and ADG.

#### Education, Licenses & Certifications

- BS, Accounting, Saint Leo University
- MS, Accounting, Liberty University
- Certified Public Accountant

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of International Certified Professional Accountants Not-for-Profit Certificate II



# EXPERIENCE

## YOUR SOLUTION TEAM (Continued)

**April Shuping, CPA**  
Single Audit Partner  
Partner, Carr, Riggs & Ingram, L.L.C.



ashuping@CRLadv.com  
352.548.3618 | Direct

### Representative Clients

- City of Jacksonville
- Alachua County
- Gainesville Regional Utilities
- City of Gainesville
- City of Palatka
- Sumter County
- Howey-in-the-Hills
- Palatka Gas Authority
- Pasco County
- Dixie County
- Gilchrist County
- Baker County
- Levy County
- Caring & Sharing
- National Foundation for the Advancement of the Arts
- Caribbean Conservation Corporation
- Marion Charter School
- One Room School House
- Micanopy Area Cooperative School

### Experience

Combining almost two decades of experience immersed within the finance departments of local governments with a decade-long tenure in public accounting specializing in local government audits, April Shuping brings a multi-faceted perspective and wealth of insight to her audiences. This unique blend of real-world experience and educational finesse hones as as an adjunct college professor allows April to effortlessly bridge the gap between technical depth and approachable, conversational delivery.

### Education, Licenses & Certifications

- MA, Accounting, University of Florida
- Certified Public Accountant
- Certified Government Finance Officer (CGFO)
- Certified Information Technology Professional (CITP)
- Advanced Single Audit Certificate (AICPA)
- GCFO of the Year, FGFOA

### Professional Affiliations

- FGFOA, Inaugural President, Co-founder of local North Central Florida Chapter
- FICPA, State and Local Government Committee
- FICPA, Women in Leadership Committee
- GFOA, ACFR Certificate of Achievement Review Committee

### Speaking Engagements

- Teaching Governmental & Nonprofit Accounting Classes at Santa Fe College (2000 - Present)
- FGFOA NCF Chapter: GASB Update, co-presenter, July 2023
- FGFOA Annual Conference: How to Pass Your Single Audit, June 2023
- FICPA State and Local Government Conference, CARES Act Lessons Learned, August 2022
- FGFOA NCF Chapter, What Else Has GASB Been Up To? July 2022
- Florida Housing Coalition, ERASE Webinar, February 2022
- FGFOA School of Governmental Finance: Basic Grant Accounting, October 2021
- Florida Association of School Business Officials 2021 Conference, CARES Act: How to Account for it and How to Pass the Single Audit, co-presenter, October 2021
- FICPA State & Local Government Conference, August 2021

# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## YOUR SOLUTION TEAM (Continued)

### Bret Stone, CPA Senior Manager

bstone@CRLadv.com  
904.431.5342 | Direct



#### Representative Clients

- Flagler Estates Road & Water Control District
- Florida Department of Health in Duval County
- CareerSource North Central Florida
- Rodeheaver Foundation, Inc.
- Rodeheaver Boys Ranch, Inc.
- Save Crystal River, Inc.
- Homosassa River Restoration Project, Inc.
- Flagler County, FL
- Ponte Vedra Municipal Service District

#### Experience

Bret has been with Carr, Riggs & Ingram, LLC since January 2012 when he moved from New Jersey to St. Augustine, Florida. He has more than 20 years of experience in public accounting.

As a member of the audit department, Bret performs a variety of audit services for an array of client groups, including governmental entities, not-for-profit organizations, and employee benefit plans. Bret is experienced in performing procedures on the Federal & Florida Single Audit Acts.

Bret began his public accounting career in November 2001 as a junior accountant at a regional firm in New Jersey. He worked his way up the ranks to supervisor before leaving the firm at the end of 2011 to return to Florida, where he attended college. His responsibilities were diverse and included business and tax engagements, employee benefit plan audits, and serving as co-chair of the firm's marketing committee.

Bret is currently on the Advisory Board of the St. Johns River State College. He is also active in the St. Johns County community as a volunteer soccer coach for Mill Creek Academy and Ancient City Soccer Club.

#### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## YOUR SOLUTION TEAM (Continued)

### Michelle Ham Supervising Senior

mham@CRIadv.com  
904.431.5337 | Direct



#### Representative Clients

- Putnam County, FL
- St. Johns County, FL
- Baker County, FL
- Clay County, FL
- Flagler County, FL
- City of Jacksonville, FL
- Town of Callahan
- St. Augustine - St. Johns County Airport Authority
- St. Augustine Port Waterway and Beach District
- Ponte Vedra Beach Municipal Service District
- Palatka Gas Authority
- Flagler Estates Road and Water Control District
- Florida Legal Services, Inc.
- I.M. Sulzbacher Center for the Homeless, Inc.
- United Way of St. Johns County, Inc.
- Florida School for the Deaf and the Blind, Inc.

#### Experience

Michelle has 15 years of experience in the auditing field, and joined CRI in November 2013. She has experience on audit engagements of county governments, municipalities, and not-for-profit organizations. Her responsibilities have included supervising audit teams, communicating with clients, performing tests of internal controls, performing substantive and analytical audit procedures, and financial statement preparation.

Michelle has worked on numerous county and municipality audits and has significant experience performing single audits, with an extensive understanding of the compliance requirements associated with federal and state grants.

#### Education, Licenses & Certifications

- BS, Accounting, Southeastern Louisiana State University
- Currently working towards obtaining Florida CPA license

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## YOUR SOLUTION TEAM (Continued)

### Courtney Orr

Audit Staff

corr@CRLadv.com  
352.548.3622 | Direct



#### Representative Clients

- Putnam County Chamber of Commerce, Inc.
- Putnam County School
- Alachua County, FL
- Alachua Habitat for Humanity, Inc.
- Children's Trust of Alachua County, Inc.
- Bay County, FL
- Community Foundation, Inc.
- D3 Air and Space Operations
- Episcopal Church in the Diocese of Florida, Inc.
- Florida High School Athletic Association, Inc.
- Flagler County, FL
- Krebs Land Development, LLC
- Miss Beck Seafood, Inc.
- Pablo Creek Club, Inc.
- Peninsula at St. Johns Center Condominium Association, Inc.
- Priority Transportation Group
- Turning Point Calvary Baptist Church
- St. Patricks Episcopal Church

#### Experience

As Staff Auditor, Courtney performs a variety of audit services for an array of client groups, including not-for-profit organizations, healthcare and governmental entities, as well as performing procedures under the Federal and Florida Single Audit Acts.

#### Education, Licenses & Certifications

- BS, Accounting, Santa Fe College
- BS, Sports Management, University of Florida

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

# PARTNER, SUPERVISORY AND STAFF PROPOSALS AND EXPERIENCE



## CONTINUING PROFESSIONAL EDUCATION

CRI understands that comprehensive training is integral to help shape employee success and that the quality of a professional services firm is determined by its people and the firm's investment in them. Therefore, we have a comprehensive plan to provide quality training to our team and ensure high quality services are routinely provided to you. This plan includes:

- Technical Training during CRI's Virtual CPE Training: Firm-wide virtual trainings with more than 100 in-house sessions.
- Specialty Training: Industry specific training, including sessions specific to government auditing and accounting, single audits, and managing audit engagements.
- IT Audit Schools: We are investing in the future of audit with three progressive levels of training taught by AICPA leaders.

Each of CRI's professional staff's CPE records are reviewed annually to ensure that they are in compliance with 61H1-33.0035 Florida Administrative Code, regarding Continuing Professional Education (CPE). All members of the audit team have met or exceeded the government CPE hours required by "Government Auditing Standards" during the last three years.



# AFFIRMATIVE STATEMENTS RELATED TO EMPLOYMENT POLICIES



## **NON-DISCRIMINATION POLICY**

We affirm that CRI shall not allow any person to be denied or subjected to discrimination on account of any services, or activities made possible by or resulting from this agreement on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provisions), marital status or the presence of any sensory, mental or physical handicap.

## **DRUG FREE WORKPLACE**

We affirm that CRI complies with regulations related to a drug-free workplace as defined in Florida Statute 287.087.

## **PUBLIC ENTITY CRIME**

We affirm that neither CRI nor any person associated with CRI who will work on this engagement has been placed on the convicted vendor list as defined by Florida Statute Section 287.133.

# INSURANCE REQUIREMENTS



CRI warrants that it shall, at the firm's sole expense, procure, maintain and keep in force amounts and types of the following insurance and will provide proof of said coverage to the North Florida Water Utilities Authority upon the signing of an audit contract:

- a. Worker's Compensation/Employer's Liability pursuant to Florida Law.
- b. Commercial General Liability. The minimum amount of coverage shall be \$1,000,000 for each occurrence.
- c. Professional Liability. The minimum amount of coverage shall be \$1,000,000.

# PRIOR ENGAGEMENTS WITH NFWUA; COLUMBIA COUNTY, FLORIDA OR SUWANNEE COUNTY, FLORIDA



## PRIOR ENGAGEMENTS

CONTACT	SERVICE PERIOD	SCOPE OF WORK	ENGAGEMENT PARTNER	TOTAL HOURS
Columbia County, FL David Kraus County Manager PO Box 1529 Lake City, FL 32056 386.719.1452	2020	Consulting CARES Act	Frank Mason	299

# SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES



## SIMILAR ENGAGEMENTS

CONTACT	SERVICE PERIOD	SCOPE OF WORK	ENGAGEMENT PARTNER	TOTAL HOURS
City of Jacksonville, FL Kim Taylor, CPA Council Auditor 117 W Duval St. Ste 200 Jacksonville, FL 32202 Phone: 904.255.5488	2015 - Present	Financial Statement Audit; Single Audit; Special Projects	April Shuping	4,877
Flagler County, FL E. John Brower MBA, CGFO, CPM Financial Services Director 1769 E. Moody Blvd., Bldg 2 Bunnell, FL 32110 386.313.4036	2011 - Present	Financial Statement Audit; Single Audit; ACFR review	Frank Mason	3,023
Putnam County, FL Ryann Mirabito, CPA Finance Director PO Box 758 Palatka, FL 32178-0758 386.726.7694	1990 - Present	Financial Statement Audit; Single Audit; ACFR review	Amy Miller	1,975
Sumter County, FL Bill Kleinsorge Finance Director 215 E McCollum Ave. Room 246 Bushnell, FL 33513 352.569.6610	2011 - Present	Financial Statement Audit; Single Audit; ACFR review; Special Projects	April Shuping	1,955
City of Palatka, FL Matt Reynolds, Former Finance Director, currently Putnam County Clerk of Court and Comptroller matt.reynolds@putnam-fl.gov Logan Becker, Former Finance Director, currently Putnam County Clerk of Court logan.becker@putnam-fl.com	2012 - 2019	Financial Statement Audit; Single Audit; Agreed Upon Procedures; Special Projects	April Shuping	1,010

# SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



## CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

## RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

## INTEGRITY

Living with sincerity, transparency, and honesty



## AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2022 by Brown Edwards, whose report was the most favorable possible "Pass."

In addition, we are registered with the PCAOB and our 2021 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

The 2021 PCAOB report can be viewed at [https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/inspections/reports/documents/104-2022-150-carr-riggs.pdf?sfvrsn=2a077f2f\\_2](https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/inspections/reports/documents/104-2022-150-carr-riggs.pdf?sfvrsn=2a077f2f_2).

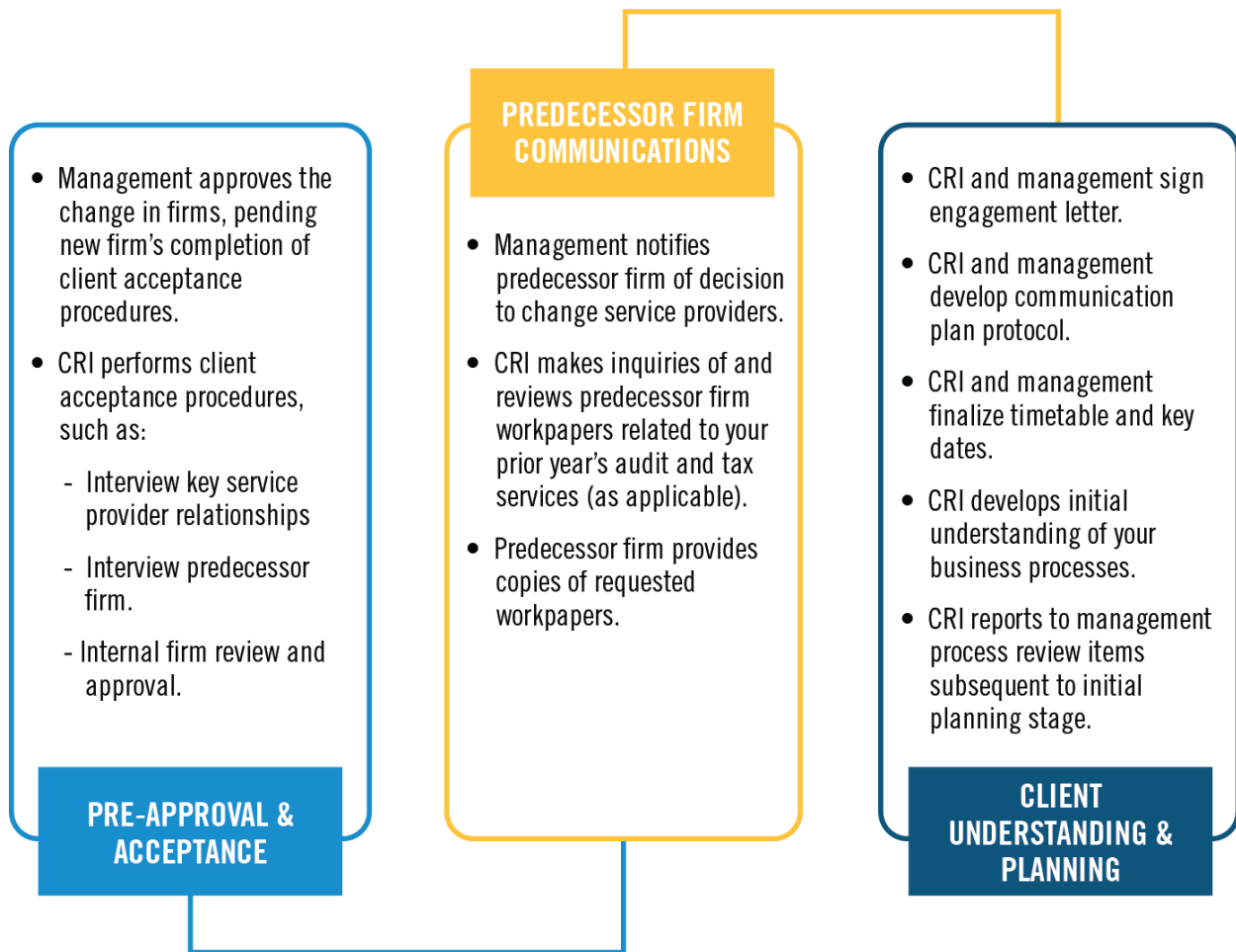
# TRANSITIONING YOU



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with North Florida Water Utilities Authority's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





# SPECIFIC AUDIT APPROACH

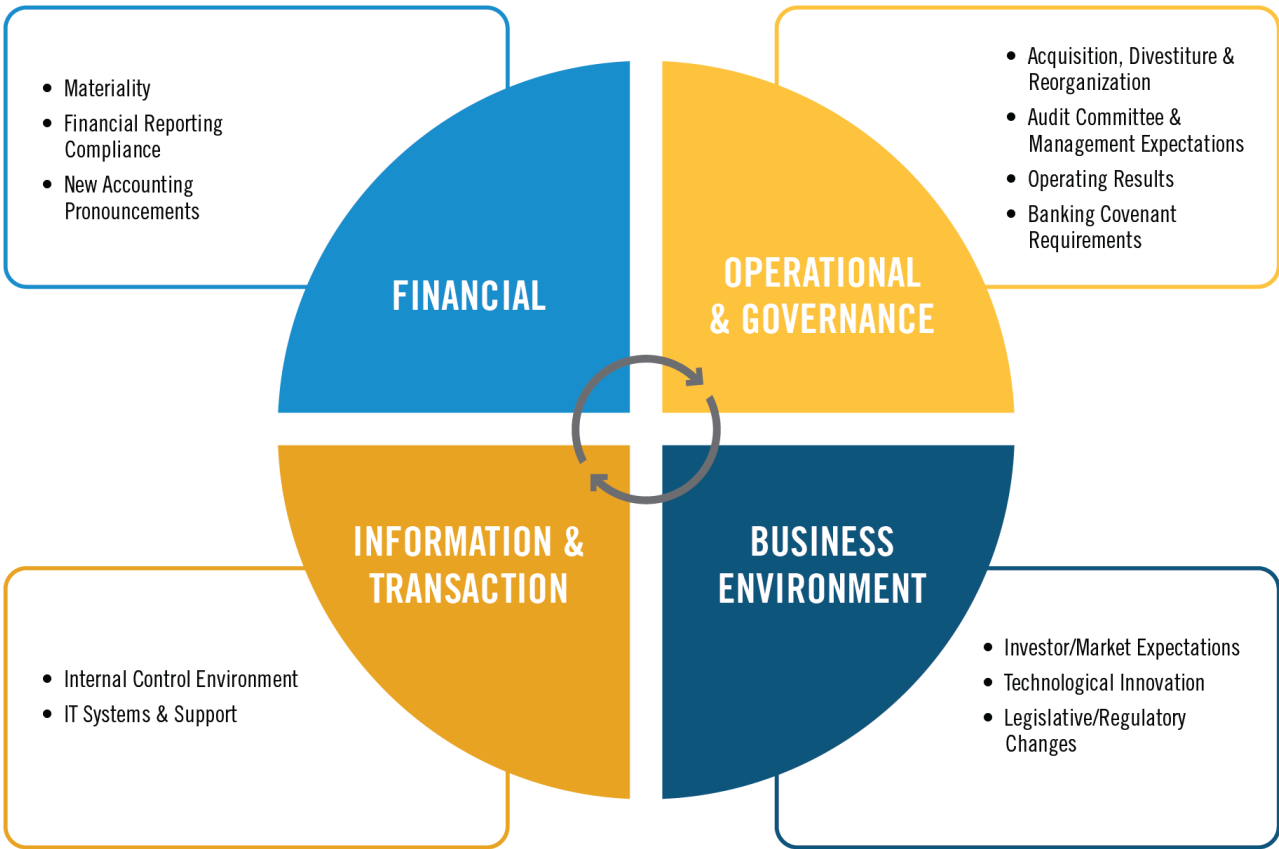
## CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and North Florida Water Utilities Authority’s team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI’s audit approach occurs within a framework of our client’s business and industry; therefore, we assess risk by:

- Understanding management’s perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



# SPECIFIC AUDIT APPROACH



## CRI AUDIT FRAMEWORK (Continued)

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

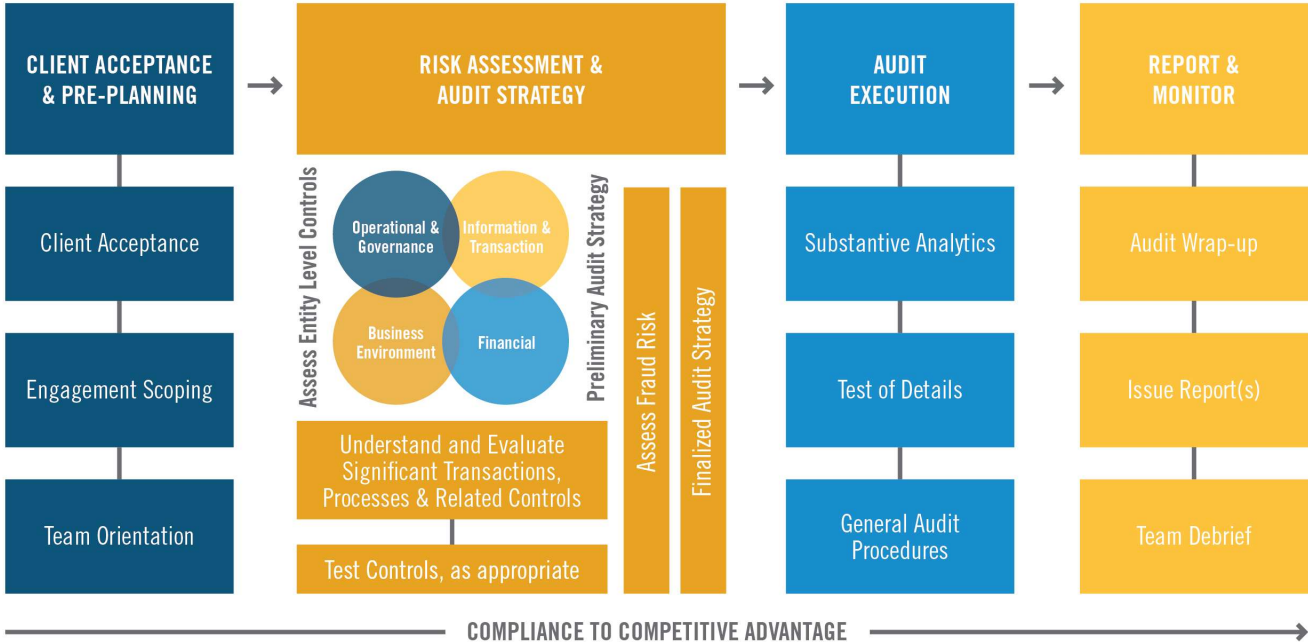
- Set-up the audit by reviewing the mapping of North Florida Water Utilities Authority's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



# SPECIFIC AUDIT APPROACH

## CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



## TEAM CONTINUITY

Team members in key positions have been consistent each year and there has been minimal changes in non-key positions; we feel that our team's continuity and established knowledge will be invaluable to NFWUA. We ensure our strongest team members are scheduled for this engagement and their continuity on the engagement over the term of the contract would be an absolute necessity. Should there be any necessary changes to the engagement team, we assure any replacements in audit personnel will have substantially the same or better qualifications and experience.

# SPECIFIC AUDIT APPROACH



## CRI AUDIT APPROACH (Continued)

### STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

### STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

### STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):  
Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

### STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

# SPECIFIC AUDIT APPROACH



## CRI AUDIT APPROACH (Continued)

### STAFFING ASSIGNMENTS AND LEVELS FOR EACH SEGMENT

#### FIRST YEAR

**Stage 1:** Client acceptance and pre-planning will be done by the partners and supervisory staff. Summer Weinhardt will primarily be the CRI personnel involved in this activity.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	1.5	4	2	1	<b>8.5</b>

**Stage 2:** Risk Assessment and Audit Strategy: All of our senior level personnel will participate in the process. We will map and assess the relevant controls related to financial reporting and the flow of data within your system. Our IT audit group will map and assess controls relevant to your IT system and determine the nature and extent of testing to be performed. We will identify areas where we can utilize data extraction software for sampling, analytical analysis and potential fraud testing. Appropriate control testing will then be performed and the nature and extent of further testing and substantive procedures to be performed will be determined.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	10	54	29	47	<b>140</b>

**Stage 3:** Audit Execution: The planned substantive testing will be performed by our senior auditors and staff assigned to the engagement. An interim review of the results of testing performed through this stage will be performed by the partners and supervising staff to determine if additional procedures are needed.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	10	5	62	80	<b>157</b>

**Stage 4:** Report and Monitor: A final review of the NFWUA's financial statements will be performed by the engagement partner and the quality control partner. Any issues will be discussed with management to assure our understanding is correct before preparing our written reports. The workpapers will have a quality review at the same time and our auditors report will be prepared and provided to the NFWUA in a timely manner. We will have exit conferences with the NFWUA's management to critique the audit process, discuss any issues identified, discuss any changes in accounting or auditing standards and matters the NFWUA's management wish to include.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	4	-	4	-	<b>8</b>

We will continue to monitor and maintain communications with NFWUA through the remainder of the year.

# SPECIFIC AUDIT APPROACH



## CRI AUDIT APPROACH (Continued)

### STAFFING ASSIGNMENTS AND LEVELS FOR EACH SEGMENT

#### SUBSEQUENT YEARS

**Stage 1:** Client acceptance and pre-planning will be done by the partners and supervisory staff. Summer Weinhardt will primarily be the CRI personnel involved in this activity.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	1.5	-	2	1	<b>4.5</b>

**Stage 2:** Risk Assessment and Audit Strategy: All of our senior level personnel will participate in the process. We will map and assess the relevant controls related to financial reporting and the flow of data within your system. Our IT audit group will map and assess controls relevant to your IT system and determine the nature and extent of testing to be performed. We will identify areas where we can utilize data extraction software for sampling, analytical analysis and potential fraud testing. Appropriate control testing will then be performed and the nature and extent of further testing and substantive procedures to be performed will be determined.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	2	-	25	39	<b>66</b>

**Stage 3:** Audit Execution: The planned substantive testing will be performed by our senior auditors and staff assigned to the engagement. An interim review of the results of testing performed through this stage will be performed by the partners and supervising staff to determine if additional procedures are needed.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	10		58	70	<b>138</b>

**Stage 4:** Report and Monitor: A final review of the NFWUA's financial statements will be performed by the engagement partner and the quality control partner. Any issues will be discussed with management to assure our understanding is correct before preparing our written reports. The workpapers will have a quality review at the same time and our auditors report will be prepared and provided to the NFWUA in a timely manner. We will have exit conferences with the NFWUA's management to critique the audit process, discuss any issues identified, discuss any changes in accounting or auditing standards and matters the NFWUA's management wish to include.

	Partner	Manager	Sup. Senior	Staff	Total
<b>Hours</b>	4	-	4	-	<b>8</b>

We will continue to monitor and maintain communications with NFWUA through the remainder of the year.

# SPECIFIC AUDIT APPROACH



## CRI AUDIT APPROACH (Continued)

### EXTENT OF EVALUATION AND USE OF DATA PROCESSING SOFTWARE IN THE ENGAGEMENT

CRI's audit process is a paperless approach. We utilize CCH Engagement software as a primary tool coupled with Microsoft Office Suite of programs. As mentioned previously, we also use data extraction software to determine sample sizes, select the sample, perform highly sophisticated analytical procedures such as pivot tables and to review entire populations of data.

### APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF NFWUA'S INTERNAL CONTROL STRUCTURE

As explained in the Stage 2 discussion, we will map and document the internal controls in the accounting process. We will begin with reviewing and understanding the County's existing documentation of the internal control structure. We will perform walkthroughs of transactions in all relevant processes to assure our understanding of the process. Our auditors will map and document the IT environment and general controls to assess risk at the appropriate level.

### APPROACH TO BE TAKEN IN DETERMINING LAWS AND REGULATION THAT WILL BE SUBJECT TO AUDIT TEST WORK

Because CRI audits so many local governments, we have a solid understanding of the state and federal laws related to our clients that could impact the audit. We regularly monitor for changes in laws, regulations, and related requirements through constant continuing education, subscription services and local meetings and media.

### APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

As discussed above, we utilize software to determine appropriate sample sizes and select the samples. This process assures that sample sizes are adequate and that the items selected are properly identified.

### DESCRIBE HOW THE AUDIT WILL BE CONDUCTED IN THE FIRST YEAR VERSUS SUBSEQUENT YEARS

The first year of an audit, we will work to document your control environment and obtain an overview of your processes and significant audit areas. Subsequent years, we will just need to verify no changes to the control environment or processes. This allows us to perform control testing to decrease substantive auditing procedures required, providing efficiency and effectiveness of procedures, to keep the cost to you down.

### APPROACH TO ANY NECESSARY AUDIT AND REPORTING SOFTWARE CONVERSIONS

Changes to software used by you, will be evaluated as to extensiveness of processes and procedures and may necessitate extra billings. However, maintaining communication throughout the process to ensure a smooth transition would help to streamline the process for your team, as well as maintain audit procedure efficiencies.

# SPECIFIC AUDIT APPROACH



## PROPOSED AUDIT STRATEGY

GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described above is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management's processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology (IT), valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of North Florida Water Utilities Authority's financial reporting.

Taking into account various items related to North Florida Water Utilities Authority, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the key areas of audit focus and our proposed strategy.

# SPECIFIC AUDIT APPROACH



## PROPOSED AUDIT STRATEGY (Continued)

Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
Initial audit procedures	High	X	X	X	X	<ul style="list-style-type: none"> <li>First time audit - all areas will be impacted.</li> <li>We also will perform the requisite predecessor/successor communications.</li> </ul>
Fraud risks	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>Will meet AICPA requirements of fraud testing.</li> <li>Fraud is considered an intentional act that results in a material misstatement of the financial statements.</li> <li>We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.</li> </ul>
Financial reporting	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.</li> </ul>
Other estimates and contingencies	Medium	X	X	X		<ul style="list-style-type: none"> <li>Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.</li> </ul>
Manual journal entries	Medium	X		X	X	<ul style="list-style-type: none"> <li>Manual journal entries are risky.</li> </ul>
Entity level controls	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach.</li> <li>Our goal is to leverage management’s processes to the degree possible, which increases efficiency.</li> </ul>

# SPECIFIC AUDIT APPROACH



## PROPOSED AUDIT STRATEGY (Continued)

Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
IT systems	High	X	X	X	X	<ul style="list-style-type: none"> <li>Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data.</li> <li>The IT security, computer operations and program change controls for financially significant applications are vital.</li> </ul>
Capital assets and related expenditures (as applicable)	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>Capital assets are significant due to the account balance and susceptibility to misappropriation.</li> </ul>
Accounts payable and related expenditures	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.</li> </ul>
Payroll, related liabilities and payroll expenditures	Medium	X	X	X	X	<ul style="list-style-type: none"> <li>Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of North Florida Water Utilities Authority's expenditures.</li> </ul>
Long-term debt / debt covenants (as applicable)	High	X	X	X		<ul style="list-style-type: none"> <li>Debt may be significant due to the size of account balance and covenants associated with debt.</li> <li>We will perform tests of compliance through substantive analytics and confirmation of certain data with creditors and other third-parties.</li> </ul>

# SPECIFIC AUDIT APPROACH



## PROPOSED AUDIT STRATEGY (Continued)

Substantive Procedures						
Significant Areas	Level of Risk	Test of Controls	Analytics	Test of Details	Use of CAATs	Notes
Deferred revenue (as applicable)	Medium	X		X		<ul style="list-style-type: none"> <li>Deferred revenue is significant due to the size of account balance.</li> </ul>
Revenue recognition	High	X	X	X	X	<ul style="list-style-type: none"> <li>North Florida Water Utilities Authority generates revenue through sales of manufactured products.</li> <li>We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.</li> </ul>
Cash and cash equivalents	Low	X		X		<ul style="list-style-type: none"> <li>Cash is significant because of the large account balance and number of transactions impacting account.</li> </ul>
Accounts receivable	High	X	X	X	X	<ul style="list-style-type: none"> <li>Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.</li> </ul>

# SPECIFIC AUDIT APPROACH



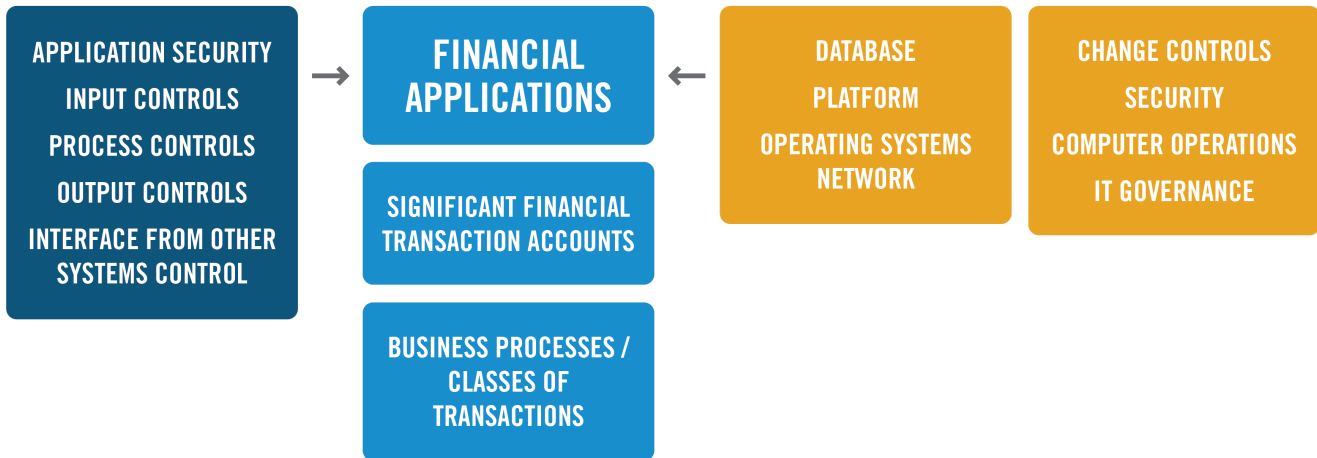
## PROPOSED AUDIT TIMING

<b>STAGE #1: Client Acceptance &amp; Pre-Planning</b>	<b>DATE</b>
Appointment of audit firm	TBD
Ongoing consultation on major issues and developments	As needed
Meet with management to discuss business risks and scope, as well as income tax planning	March 10, 2025
Hold CRI engagement team planning meetings	March 10, 2025
<b>STAGE #2: Risk Assessment &amp; Audit Strategy</b>	<b>DATE</b>
Gain understanding of significant processes and key controls	Start March 10, 2025
Perform testing key controls to reduce substantive testing	Start March 17, 2025
Determine nature, timing and extent of substantive procedures	March 17, 2025
Perform selected substantive procedures as of interim date	Start March 17, 2025
Finalize and communicate plan to management/governance	March 17, 2025
<b>STAGE #3: Audit Execution</b>	<b>DATE</b>
Conduct remaining substantive tests based on the results of audit procedures performed to date	Start March 24, 2025
Discuss results of audit work with management	March 31, 2025
<b>STAGE #4: Report &amp; Monitor</b>	<b>DATE</b>
Review annual report	April 1, 2025
Meet with management/governance to discuss results of audit	April 7, 2025
Issue audited financial statements and income tax returns	April 15, 2025

# INTEGRATION OF TECHNOLOGY & AUDIT PROCEDURES



In today's IT-centric world, understanding the manual process and supporting systems underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers—coupled with internal transaction errors and fraud—require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct "hands-on" testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including but not limited to:

- Security—Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within Systems and IT function.

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

## CREDENTIALS

These services are performed by our team who serves as well-known speakers on IT audit, security, risk assessment, and other related topics. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Additionally, our IT audit professionals maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP), and other IT certifications requiring regular annual CPE hours. Finally—and maybe most importantly—our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

# IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS



The Governmental Accounting Standards Board has issued statements that will significantly impact NFWUA over the next few years.

These statements address:

- GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- GASB Statement No. 100, Accounting for Changes and Error Corrections
- GASB Statement No. 101, Compensated Absences

We are very familiar with GASB's new standards and are available to assist you regarding the proper implementation of the standards.

We invite your finance director and other finance personnel to attend our virtual governmental seminars, where we have well-known knowledgeable speakers train our professionals and guests on upcoming standards and their application.



# PRICING

## YOUR SERVICES & FEES

*\*Included in separate envelope*



# REQUIRED FORMS

*\*Included in separate envelope*

# CRI FAMILY OF COMPANIES



**Auditwerx** - Specializing in compliance and attestation services including SOC 1, SOC 2, SOC 3, SOC for Cybersecurity, and PCI Data Security Standard (PCI DSS) assessments throughout the U.S. and Canada, Auditwerx delivers in-depth reports with tailored results that help organizations grow their business.



**CRI Advanced Analytics** - CRI Advanced Analytics identifies and leverages analytic opportunities to create actionable insights via software products that deliver data-driven predictive reports, enabling forecasting and management of the critical aspects of your business.



**CRI Capital Advisors** - Combining their strength with CRI to navigate both large and complex transactions meeting the specific needs of each client, CRI Capital Advisors is a merger and acquisitions investment banking firm that provides solutions for lower to middle market companies.



**CRI TPA Services** - CRI TPA Services assumes your compliance burden as a retirement plan sponsor by fulfilling all fiduciary requirements and filing your annual 5500 series returns, determining distribution eligibility, conducting non-discrimination testing, and providing detailed quarterly account statements.



**Level Four Advisory Services** - Knowing that a holistic approach to wealth management is what today's market complexity and volatility demand, Level Four delivers comprehensive advice and solutions alongside your CRI advisor to supplement all of your financial planning needs.



**Paywerx** - Paywerx is a national full-service payroll company delivering comprehensive payroll, workforce management, and integrated time solutions to streamline and sync your processes with your accounting and tax advisors efficiently by way of a user-friendly and intuitive software.



**Preferred Legacy Trust Company** - Preferred Legacy Trust's network of professionals provide a tailored approach to trustee and fiduciary services coupled with family and philanthropy planning, household financial management, and advisory services for high-net-worth individuals and families.



**Simple Numbers** - With precise, straightforward data, CRI Simple Numbers works alongside entrepreneurs to solve complex financial issues and fine-tune the economic engine of their business by turning actionable insights into sustainable profitability.



**ProSport CPA** - ProSport CPA offers specialized tax and accounting services for athletes and entertainers. Our team navigates the complexities of multi-state and international income, providing personalized tax preparation, accounting, and business management. Trust ProSport CPA—The Tax Pro for the Pros®.

# JOIN OUR CONVERSATION



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIcpa.com](https://www.cricpa.com) and across all our many social channels.

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### CRI: FROM FOUNDATION TO FUTURE

Over a quarter-century, Carr, Riggs & Ingram has not just grown, but transformed. Now standing proudly among the top 25 firms in the U.S., our trajectory is steeped in innovation, shaping us into the firm of tomorrow—today. Our growth isn't merely a timeline; it's a testament to our entrepreneurial and pioneering spirit. As we harness cutting-edge technology and lead through industry evolution, our commitment to delivering actionable insights and solutions rooted in our founding principles of tailored Client service, Respect for all, and unyielding Integrity remains unwavering. As we look to the horizon, we at CRI are poised to redefine what's possible, and we invite our clients, old and new, to join us in shaping the future.



Watch [CRI: From Foundation to Future](https://www.youtube.com/CRIcpa) on [youtube.com/CRIcpa](https://www.youtube.com/CRIcpa).



### IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

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[itfigurespodcast.com](https://www.itfigurespodcast.com)

## Top 25 CPA Firm - #1 CPA Firm in the Gulf Coast Region



## **VII. EVALUATION PROCESS**

### **A. AUDITOR SELECTION COMMITTEE**

Proposals submitted will be evaluated and ranked by the NFWUA ASC as established by Section 218.391(3)(a) of the Florida Statutes.

### **B. REVIEW AND RANKING OF PROPOSALS**

The acting NFWUA purchasing officer will determine whether each proposal meets the mandatory requirements for responsiveness in subsection C.1 of this part. Proposals that do not include these mandatory elements will be unresponsive and will not be scored by the NFWUA ASC. The NFWUA ASC will be provided with a list of firm names who submitted proposals not meeting the mandatory elements of this request for proposals. Proposals meeting the mandatory elements of this request for proposals will be forwarded to the members of the NFWUA ASC on January 23, 2025 or as soon thereafter as possible. The NFWUA ASC will use a point system, scoring proposals individually during the review process.

The maximum score is 100 points per member. Each member of the committee will score each proposal meeting the mandatory elements according to the criteria described below. After scoring is complete on all other criteria, the acting NFWUA purchasing officer will open the sealed pricing envelopes and rank each firm, distributing points such that the lowest price will receive all available points and the highest price will receive zero points, with intermediate prices receiving points accordingly. The full Auditor Selection Committee will convene to review and discuss and tabulate the scored evaluations. Ranking will be determined according to composite ordinal scoring, and the top three ranked proposals will be recommended to the NFWUA Board.

The NFWUA Board will vote to finalize the rankings after receiving the recommendations of the NFWUA ASC. It is anticipated that this selection will be made around February 5, 2025, or as soon as a meeting may be called thereafter. Following notification of the number one firm selected, it is expected negotiations will commence immediately. Final contract approval is expected to take place at the NFWUA Board meeting on March 5, 2025, or as soon as a meeting may be called thereafter. Upon reaching an agreement, a contract will be submitted for approval and execution by the selected auditor and the NFWUA Board. The NFWUA Board reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

### **C. EVALUATION CRITERIA**

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for technical proposals. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements (Reviewed by the Purchasing Officer)
  - a. The audit firm is independent and licensed to practice in Florida.
  - b. The firm has no conflict of interest with regard to any other work performed by the firm for NFWUA; Columbia County, Florida; and/or Suwannee County, Florida.

- c. The firm adhered to the instructions in this request for proposals and submitted a complete proposal.
  - d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.
2. Technical Quality (Maximum 100 points) (Scored by the Auditor Selection Committee members)
- a. Expertise and Experience (Maximum 70 points)
    - (1) The firm's past experience and performance on comparable government engagements (Maximum 30 points).
    - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation (Maximum 25 points).
    - (3) The firm's internal review process, existing quality controls, adequacy of staff to perform the required audits (current and projected) and familiarity with applicable federal regulations and standards for audits of government organizations, programs, activities and functions (Maximum 15 points).
  - b. Audit Approach (Maximum 20 points)
    - (1) Adequacy of proposed staffing plan for various segments of the engagement (Maximum 10 points).
    - (2) Adequacy of sampling techniques (Maximum 5 points).
    - (3) Adequacy of analytical procedures (Maximum 5 points).
  - c. Local preference per NFWUA Purchasing Policies and Procedures (5 points)
  - d. Fee Proposal (Maximum 5 points)

#### **D. Acceptance of Terms and Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between NFWUA ASC and the firm selected.

The NFWUA Board reserves the right without prejudice to reject any or all proposals.

#### **E. ADDITIONAL REQUIREMENTS**

##### **1. Addendums and Clarifications**

Each proposer shall examine the RFP documents carefully. If any part of the RFP documents is considered unclear or confusing, then no later than January 14, 2025, the proposer shall make a written request to the acting NFWUA purchasing director for interpretation or correction of any ambiguity, inconsistency, or error. Interpretations or corrections, if any, will be addressed through addenda which will be emailed to all proposers. It is necessary to identify each addendum and to confirm that a proposal is responsive to

the inclusion of each addendum. No correction or clarification shall be made verbally, and no respondent should rely on any verbal communications as forming the basis for any understanding of these documents. No negotiations, decisions or actions shall be initiated or executed by the proposer as a result of any discussions with any NFWUA employee prior to the opening of the proposals. Only those communications which are in writing from NFWUA may be considered as a duly authorized expression of the NFWUA ASC. Only communications from firms which are in writing and signed will be recognized as duly authorized communications from any proposer.

## **2. Business Tax Receipt, Corporate Status, and Registrations**

The proposer shall be responsible for obtaining and maintaining throughout the contract period his or her city or county Business Tax Receipt if applicable, and any licenses required pursuant to the laws of Columbia County, Suwanee County, and the State of Florida. Every proposal shall include a copy of the company's local business or business tax receipt from a jurisdiction in which its primary offices are located or provide a written statement on letterhead indicating why no business tax receipt exists.

If the proposer is operating under a fictitious name as defined in Section 865.09, Florida Statutes, proof of current registration with the Florida Secretary of State shall be submitted with the proposal. A business formed by an attorney actively licensed to practice law in this state, by a person actively licensed by the Department of Business and Professional Regulation or the Department of Health for the purpose of practicing his or her licensed profession, or by any corporation, partnership, or other commercial entity that is actively organized or registered with the Department of State shall submit a copy of the current licensing from the appropriate agency and/or proof of current active status and a Certificate of Good Standing with the Division of Corporations of the State of Florida or such other state as applicable.

## **3. Status**

The auditor shall, at all times relevant to any contract with NFWUA, be an independent contractor and in no event shall the auditor, nor any employees or sub-contractors under it, be considered to be employees of NFWUA.

## **4. Receipt and Opening of Proposals:**

Proposals will be opened publicly at the time and place stated in this Request for Proposals (RFP). No proposals received after the deadline will be considered. No responsibility shall be attached to any person for the premature opening of a proposal not properly addressed and identified. At the time fixed for the opening of proposals, the contents of the RFP form will be made public for the information of other interested parties who may be present either in person or by representative.

Sealed pricing will not be opened until after the NFWUA ASC has convened and evaluated all other sections of the evaluation criteria.

## **5. Withdrawal of Proposals:**

Proposals may be withdrawn by written request received from respondents prior to the time fixed for opening. Negligence on the part of the respondent in preparing the proposal confers no right for the withdrawal of the proposal after it has been opened.

SCORE SHEET – TO BE USED BY THE SELECTION COMMITTEE

**RFP 2024/2025-01 RATING CRITERIA**

All submittals received in accordance with this Request for Statement of Qualifications will be evaluated using the following worksheet.

<u>Expertise and Experience</u>	<u>Maximum 70 Points</u>	<u>Score</u>
The firm's past experience and performance on comparable government engagements	30 points	_____
The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	25 Points	_____
The firm's internal review process, existing quality controls, adequacy of staff to perform the required audits (current and projected) and familiarity with applicable federal regulations and standards for audits of government organizations, programs, activities and functions	15 Points	_____
<u>Audit Approach</u>	<u>Maximum 20 Points</u>	
Adequacy of proposed staffing plan for various segments of the engagement	10 Points	_____
Adequacy of sampling techniques	5 Points	_____
Adequacy of analytical procedures	5 Points	_____
<u>Local preference per NFWUA Purchasing Policies and Procedures</u>	<u>Maximum 5 Points</u>	_____
<u>Fee Proposal</u>	<u>Maximum 5 Points</u>	_____
	<u>Total Score:</u>	_____

**Name of Consultant Being Scored:** \_\_\_\_\_

**Print Name of Evaluator:** \_\_\_\_\_

**Signature of Evaluator:** \_\_\_\_\_

**FINAL RANKING  
RFP 2024/2025-01  
AUDITING SERVICES**

North Florida Water  
Utility Authority

<b>COMPANY/FIRM</b>				<b>TOTAL</b>	<b>FINAL RANKING</b>

Signature of Rater/Recorder \_\_\_\_\_ Print Name \_\_\_\_\_

Date: \_\_\_\_\_

## Oath of Office for Swearing In Ceremony

Please stand, raise your right hand, and repeat after me:

“I, Tim Murphy, do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the state; and that I will well and faithfully perform the duties of the Board of Directors of North Florida Water Utilities Authority on which I am now about to enter. So help me God.”

Congratulations. You have been duly sworn to this public office. I will assist you with the written Oath of Office and your acceptance for the public record immediately following today’s meeting.

Pursuant to Article II, Section 5.(b) of the Constitution of the State of Florida, hereafter you shall devote personal attention to the duties of this office, and continue in office until a successor qualifies.

FUND 602 NFWUA FUND

ACCOUNT	DESCRIPTION	DEBIT BALANCE	CREDIT BALANCE
0000-101.15-00	CASH / FIRST FEDERAL	265,869.01	
0000-155.00-00	ASSETS / PREPAID EXPENSES	10,068.00	
0000-272.10-00	RETAINED EARNINGS / RETAINED EARNINGS		150,896.22
0000-337.52-00	GRANTS FM OTHER LOCAL UNI / COLUMBIA COUNTY		150,000.00
0000-361.10-00	INTEREST & OTHER EARNINGS / INTEREST EARNINGS		2.21
3600-536.30-31	OPERATING EXPENDITURES / PROFESSIONAL SERVICES	24,000.00	
3600-536.30-47	OPERATING EXPENDITURES / PRINTING & LEGAL ADS	597.53	
3600-536.30-49	OPERATING EXPENDITURES / OTHER CHARGES	175.00	
3600-536.30-51	OPERATING EXPENDITURES / OFFICE SUPPLIES	188.89	
	FUND TOTALS	300,898.43	300,898.43

FUND IS IN BALANCE

PROGRAM GM360L

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FISCAL YEAR: 2025

ACCOUNT NUMBER SELECTION

FROM: 602-0000-000.00-00 TO: 602-9999-999.99-99

TYPE: R (O-ONLY, R-RANGE, S-SELECTIVE)

TRANSACTION SELECTION

TYPES... AJ X CR X BA X TF X EN X AP X

DATE RANGE...FROM: 0/00/0000 TO: 99/99/9999

PERIOD...FROM: 00 TO: 99

POSTING DATE RANGE...FROM: 0/00/0000 TO: 99/99/9999

SUPPRESS PRINTING OF ACCOUNTS WITHOUT TRANSACTIONS (N/Y): N

PRINT DEBIT/CREDIT COLUMNS, SUPPRESS BUDGET . . . (N/Y): N

PRINT ENCUMBRANCE . . . . . (N/Y): Y

PAGE BREAK BY FUND: N

PAGE BREAK BY ACCOUNT: N

PAGE BREAK BY DPT/DIV: N

USE CURRENT BUDGET FOR ESTIM/APPROP TOTAL: Y

GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION NUMBER	YTD/CURRENT ESTIM/APPROP	YTD/CURRENT ENCUMBRANCE	TRANSACTION AMOUNT	CURRENT BALANCE
FUND 602 NFWUA FUND									
602-0000-101.15-00					CASH / FIRST FEDERAL		.00		265,869.01
430		04/25	AJ	01/02/25	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00430			6,384.59-	
375		03/25	AJ	12/19/24	**OFFSET** JOURNAL SUMMARY BATCH TYPE CR 00375			150,000.00	
306		03/25	AJ	12/11/24	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00306			401.83-	
289		03/25	AJ	12/05/24	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00289			6,000.00-	
376		02/25	AJ	11/30/24	**OFFSET** JOURNAL SUMMARY BATCH TYPE CR 00376			2.21	
377		02/25	AJ	11/13/24	**OFFSET** JOURNAL SUMMARY BATCH TYPE AP 00377			175.00-	
150		02/25	AJ	11/12/24	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00150			6,000.00-	
29		01/25	AJ	10/15/24	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00029			6,000.00-	
17		01/25	AJ	10/09/24	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00017			93.22-	
163		01/25	AJ	10/01/24	***YERO*** BALANCE FORWARD			140,921.44	
					ACCOUNT TOTAL		.00	265,869.01	
602-0000-155.00-00 ASSETS / PREPAID EXPENSES									
163		01/25	AJ	10/01/24	***YERO*** BALANCE FORWARD		.00	10,068.00	10,068.00
					ACCOUNT TOTAL		.00	10,068.00	
602-0000-172.00-00 FUNDS EQUITIES / FUNDS EQUITIES									
					ACCOUNT TOTAL		.00	.00	.00
602-0000-172.11-00 FUNDS EQUITIES / REVENUE CONTROL									
375		03/25	AJ	12/19/24	**OFFSET** JOURNAL SUMMARY BATCH TYPE CR 00375		.00	150,000.00-	150,002.21-
376		02/25	AJ	11/30/24	**OFFSET** JOURNAL SUMMARY BATCH TYPE CR 00376			2.21-	
					ACCOUNT TOTAL		.00	150,002.21-	
602-0000-202.00-00 LIABILITIES / ACCOUNTS PAYABLE									
419		04/25	AJ	01/02/25	**OFFSET** JOURNAL SUMMARY BATCH TYPE AP 00419		.00	6,384.59	.00
430		04/25	AJ	01/02/25	**OFFSET** JOURNAL SUMMARY AP DISBURSEMENT 00430			6,384.59-	
305		03/25	AJ	12/11/24	**OFFSET** JOURNAL SUMMARY			401.83	

GROUP NBR	PO NBR	ACCTG PER.	----TRANSACTION----	YTD/CURRENT ESTIM/APPROP	YTD/CURRENT ENCUMBRANCE	TRANSACTION AMOUNT	CURRENT BALANCE
FUND 602 NFWUA FUND							
602-0000-202.00-00 LIABILITIES / ACCOUNTS PAYABLE					continued		
306		03/25	AJ 12/11/24 **OFFSET**	BATCH TYPE AP 00305 JOURNAL SUMMARY		401.83-	
				AP DISBURSEMENT 00306			
288		03/25	AJ 12/05/24 **OFFSET**	JOURNAL SUMMARY		6,000.00	
				BATCH TYPE AP 00288			
289		03/25	AJ 12/05/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				AP DISBURSEMENT 00289			
149		02/25	AJ 11/12/24 **OFFSET**	JOURNAL SUMMARY		6,000.00	
				BATCH TYPE AP 00149			
150		02/25	AJ 11/12/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				AP DISBURSEMENT 00150			
28		01/25	AJ 10/15/24 **OFFSET**	JOURNAL SUMMARY		6,000.00	
				BATCH TYPE AP 00028			
29		01/25	AJ 10/15/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				AP DISBURSEMENT 00029			
17		01/25	AJ 10/09/24 **OFFSET**	JOURNAL SUMMARY		93.22-	
				AP DISBURSEMENT 00017			
163		01/25	AJ 10/01/24 ***YERO***	BALANCE FORWARD		93.22	
ACCOUNT TOTAL					.00	.00	
602-0000-242.00-00 EQUITY & FUND BALANCE / EXPENDITURES CONTROL					.00		24,961.42-
419		04/25	AJ 01/02/25 **OFFSET**	JOURNAL SUMMARY		6,384.59-	
				BATCH TYPE AP 00419			
305		03/25	AJ 12/11/24 **OFFSET**	JOURNAL SUMMARY		401.83-	
				BATCH TYPE AP 00305			
288		03/25	AJ 12/05/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				BATCH TYPE AP 00288			
377		02/25	AJ 11/13/24 **OFFSET**	JOURNAL SUMMARY		175.00-	
				BATCH TYPE AP 00377			
149		02/25	AJ 11/12/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				BATCH TYPE AP 00149			
28		01/25	AJ 10/15/24 **OFFSET**	JOURNAL SUMMARY		6,000.00-	
				BATCH TYPE AP 00028			
ACCOUNT TOTAL					.00	24,961.42-	
602-0000-243.00-00 EQUITY & FUND BALANCE / ENCUMBRANCES (DEBIT)					.00		.00
ACCOUNT TOTAL					.00	.00	
602-0000-245.00-00 EQUITY & FUND BALANCE / RESERVED FOR ENCUMBRANCES					.00		.00
ACCOUNT TOTAL					.00	.00	

GROUP NBR	PO NBR	ACCTG PER.	----TRANSACTION---- CD DATE	NUMBER	DESCRIPTION	YTD/CURRENT ESTIM/APPROP	YTD/CURRENT ENCUMBRANCE	TRANSACTION AMOUNT	CURRENT BALANCE
FUND 602 NFWUA FUND									
602-0000-249.00-00					EQUITY & FUND BALANCE / EQUITY & FUND BALANCE		.00		.00
					ACCOUNT TOTAL		.00	.00	
602-0000-271.00-00					NET ASSETS / FUND BALANCE		.00		.00
					ACCOUNT TOTAL		.00	.00	
602-0000-272.10-00					RETAINED EARNINGS / RETAINED EARNINGS		.00		150,896.22
163		01/25 AJ	10/01/24		***YERO*** BALANCE FORWARD			150,896.22	
					ACCOUNT TOTAL		.00	150,896.22	
602-0000-337.52-00					GRANTS FM OTHER LOCAL UNI / COLUMBIA COU	150,000	.00	150,000.00	.00
375		03/25 CR	12/19/24	CR 0375	COLUMBIA COUNTY CONTRIBUT			150,000.00	
					ACCOUNT TOTAL	150,000	.00	150,000.00	.00
602-0000-337.53-00					GRANTS FM OTHER LOCAL UNI / SUWANNEE COU	150,000	.00	.00	150,000.00
					ACCOUNT TOTAL	150,000	.00	.00	150,000.00
602-0000-361.10-00					INTEREST & OTHER EARNINGS / INTEREST EAR	100	.00	2.21	97.79
376		02/25 CR	11/30/24	CR 0376	OCT AND NOV INTEREST			2.21	
					ACCOUNT TOTAL	100	.00	2.21	97.79
602-0000-369.20-00					MISC REVENUE / MISC REVENUE	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-0000-389.01-00					OTHER SOURCES / LESS 5% RECEIPTS	15,005-	.00	.00	15,005.00-
					ACCOUNT TOTAL	15,005-	.00	.00	15,005.00-
602-0000-389.04-00					OTHER SOURCES / ESTIMATED BEGINNING CASH	100,900	.00	.00	100,900.00
					ACCOUNT TOTAL	100,900	.00	.00	100,900.00
602-3600-536.10-12					PERSONAL SERVICES / SALARIES	150,000	.00	.00	150,000.00
					ACCOUNT TOTAL	150,000	.00	.00	150,000.00

GROUP	PO	ACCTG	-----TRANSACTION-----		DESCRIPTION	YTD/CURRENT	YTD/CURRENT	TRANSACTION	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	ESTIM/APPROP	ENCUMBRANCE	AMOUNT	BALANCE
FUND 602 NFWUA FUND									
602-3600-536.10-21					PERSONAL SERVICES / FICA TAXES	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.10-22					PERSONAL SERVICES / RETIREMENT	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.10-23					PERSONAL SERVICES / HEALTH & LIFE INS	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.10-24					PERSONAL SERVICES / WORKERS COMPENSATION	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.30-31					OPERATING EXPENDITURES / PROFESSIONAL SE	220,000	.00	24,000.00	196,000.00
419				04/25 AP 01/02/25	0001108 GRADY H WILLIAMS J			6,000.00	
					MONTHLY RETAINER JAN 2025				
288				03/25 AP 12/05/24	0000967 GRADY H WILLIAMS J			6,000.00	
					MONTHLY RETAINER DEC 2024				
149				02/25 AP 11/12/24	0000696 GRADY H WILLIAMS J			6,000.00	
					NOVEMBER RETAINER				
28				01/25 AP 10/15/24	0000405 GRADY H WILLIAMS J			6,000.00	
					MONTHLY RETAINER OCT 2024				
					ACCOUNT TOTAL	220,000	.00	24,000.00	196,000.00
602-3600-536.30-34					OPERATING EXPENDITURES / CONTRACTUAL SER	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.30-41					OPERATING EXPENDITURES / COMMUNICATIONS	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.30-43					OPERATING EXPENDITURES / UTILITIES	0	.00	.00	.00
					ACCOUNT TOTAL	0	.00	.00	.00
602-3600-536.30-45					OPERATING EXPENDITURES / GENERAL INSURAN	12,000	.00	.00	12,000.00
					ACCOUNT TOTAL	12,000	.00	.00	12,000.00

GROUP NBR	PO NBR	ACCTG PER.	CD	-----TRANSACTION----- DATE	NUMBER	DESCRIPTION	YTD/CURRENT ESTIM/APPROP	YTD/CURRENT ENCUMBRANCE	TRANSACTION AMOUNT	CURRENT BALANCE
FUND 602 NFWUA FUND										
						602-3600-536.30-46 OPERATING EXPENDITURES / REPAIRS & MAINT	0	.00	.00	.00
						ACCOUNT TOTAL	0	.00	.00	.00
						602-3600-536.30-47 OPERATING EXPENDITURES / PRINTING & LEGA	0	.00	597.53	597.53-
	419			04/25 AP 01/02/25	0001109	LAKE CITY REPORTER			200.64	
						RFP AUDITOR AD				
	419			04/25 AP 01/02/25	0001109	LAKE CITY REPORTER			111.87	
						MEETING RESCHEDULE NOTICE				
	419			04/25 AP 01/02/25	0001110	RIVERBEND NEWS			72.08	
						MEETING RESCHEDULE NOTICE				
	305			03/25 AP 12/01/24	0000971	RIVERBEND NEWS			83.74	
						LEGAL NOTICE OF RESCHEDUL				
	305			03/25 AP 11/21/24	0000970	LAKE CITY REPORTER			129.20	
						NOTICE OF RESCHEDULED				
						ACCOUNT TOTAL	0	.00	597.53	597.53-
						602-3600-536.30-49 OPERATING EXPENDITURES / OTHER CHARGES	0	.00	175.00	175.00-
	377			02/25 AP 11/13/24	0000001	FLORIDA COMMERCE			175.00	
						ANNUAL SPEC DIST FEE				
						ACCOUNT TOTAL	0	.00	175.00	175.00-
						602-3600-536.30-51 OPERATING EXPENDITURES / OFFICE SUPPLIES	2,500	.00	188.89	2,311.11
	305			03/25 AP 12/09/24	0000972	SCRIBES DELIGHT			188.89	
						CUSTOM LOGO EMBOSSER				
						ACCOUNT TOTAL	2,500	.00	188.89	2,311.11
						602-3600-536.30-52 OPERATING EXPENDITURES / OPERATING SUPPL	0	.00	.00	.00
						ACCOUNT TOTAL	0	.00	.00	.00
						602-8400-584.90-98 RESERVES / CASH BALANCE FORWARD	0	.00	.00	.00
						ACCOUNT TOTAL	0	.00	.00	.00
						602-8400-584.90-99 RESERVES / CONTINGENCY/RESERVE	1,495	.00	.00	1,495.00
						ACCOUNT TOTAL	1,495	.00	.00	1,495.00
						FUND TOTAL	771,990	.00	426,833.23	597,026.37

GROUP NBR	PO NBR	ACCTG PER.	---TRANSACTION--- CD	DATE	NUMBER	DESCRIPTION	YTD/CURRENT ESTIM/APPROP	YTD/CURRENT ENCUMBRANCE	TRANSACTION AMOUNT	CURRENT BALANCE
GRAND TOTAL							771,990	.00	426,833.23	597,026.37