



City of Daytona Beach Shores

"Life is Better Here"

"A Premier, Friendly Place to Be"

AGENDA CITY COMMISSION MEETING JULY 28, 2026

**1:00 PM, Shores Community Center, 3000 Bellemead Drive
Daytona Beach Shores, FL 32118**

Upon being recognized, a member of the public shall proceed to the podium and give his or her name and address and may, thereafter, speak for a maximum of three minutes on any matter relevant to a specific agenda item. During "Audience Comments," a member of the public may speak on any matter relevant to City business which is not on the agenda, for a maximum of three minutes in accordance with Section 2-1.1(d) and 2-2 of the City Code. In accordance with Section 2-2, during periods set aside for public discussion any person desiring to speak shall secure a form located at the agenda table, complete the form and present it to the City Clerk so the speaker can be recognized by the presiding officer. The use of profanity, obscene language, threats or any violent or abusive conduct by any person shall constitute a violation of this section. It shall be the duty of the Director of Public Safety, upon the order of the presiding officer at any such meeting, to forcibly, if necessary, evict any person violating the provisions of this section from the Commission Chambers. Any such violation shall subject the offender, upon conviction thereof, to a fine and/or imprisonment as prescribed by Section 1-8.

- 1. CALL TO ORDER BY MAYOR**
- 2. ROLL CALL BY CITY CLERK**
- 3. PRAYER**
- 4. PLEDGE OF ALLEGIANCE**
- 5. CEREMONIAL ITEMS, PRESENTATIONS AND PUBLIC NOTICES:**
 - A. Presentation by Senator Tom Wright
- 6. APPROVAL OF MINUTES**
 - A. City Commission Audit Presentation Minutes July 7, 2026
 - B. City Commission Minutes July 7, 2026

C. City Commission Workshop Minutes July 17, 2026

7. CONSENT AGENDA:

A. Approval for Team Volusia 2026-27 Cooperative Agreement

8. OLD BUSINESS:

A. Ordinance 2026-09 PROPOSING AN AMENDMENT TO THE CITY OF DAYTONA BEACH SHORES CITY CHARTER TO CHANGE THE NAME OF THE CITY TO "THE SHORES"

9. NEW BUSINESS:

A. Resolution 2026-09 Proposed Millage Rate for FY 26-27

B. Public Hearing: Resolution 2026-10 FY 2026-27 Sewer Rates

C. Consideration of firm to provide Audit Services

10. CITY ATTORNEY COMMENTS

11. CITY MANAGER COMMENTS

12. COMMISSION COMMENTS:

13. AUDIENCE REMARKS/PUBLIC COMMENTS:

14. ITEMS RECOMMENDED FOR THE NEXT AGENDA:

15. ADJOURNMENT:

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION MADE BY THE CITY COMMISSION WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE HE OR SHE MAY NEED TO ENSURE AT HIS OR HER OWN EXPENSE FOR THE TAKING AND PREPARATION OF A VERBATIM RECORD OF ALL TESTIMONY AND EVIDENCE OF THE PROCEEDINGS UPON WHICH THE APPEAL IS TO BE BASED.

NOTE: IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS AN ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE CITY CLERK FOR THE CITY OF DAYTONA BEACH SHORES, 2990 S. ATLANTIC AVENUE, DAYTONA BEACH SHORES, FLORIDA 32118, TELEPHONE NUMBER 386-7635364, CSCHWAB@CITYOFDBS.ORG, AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING DATE. IF YOU ARE HEARING OR VOICE IMPAIRED, CONTACT THE RELAY OPERATOR AT 711 or 1 8009558771.

UPON REQUEST BY A QUALIFIED INDIVIDUAL WITH A DISABILITY, THIS DOCUMENT WILL BE MADE AVAILABLE IN AN ALTERNATE FORMAT. IF YOU NEED TO REQUEST THIS DOCUMENT IN AN ALTERNATE FORMAT, PLEASE CONTACT THE CITY CLERK WHOSE CONTACT INFORMATION IS PROVIDED ABOVE.

MINUTES
CITY COMMISSION AUDIT PRESENTATIONS
July 7, 2026
3000 Bellemead Drive, Daytona Beach Shores, FL 32118

1. CALL TO ORDER BY MAYOR

Present: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

Staff: City Manager Michael Fowler, City Clerk Cheri Schwab, City Attorney Taylor Simonds, Community Services Director Stewart Cruz, Finance Director Lory Irwin, Community Information Coordinator Madie McCallister, City Planner Gwyn Herstein, Human Resource Manager Susan Martin, and Public Safety LT. Billie Phillips.

2. NEW BUSINESS:

A. 5:00 pm - Carr, Riggs & Ingram, LLC

Engagement Partner Lindsey Aviles introduced the team members accompanying her and provided a brief overview of the firm and its proposed audit approach. She noted that the City had previously contracted with the firm, but a new engagement partner would be assigned if the firm were selected. Ms. Aviles stated that the proposed fee for the first year of services would be \$62,000, which includes preparation and submission of the Government Finance Officers Association (GFOA) Certificate of Achievement application.

B. 5:20 pm - James Moore & Co.

James Halleran spoke on behalf of the firm. He noted that the firm currently provides audit services to the City and maintains a local office. The firm also serves numerous municipalities throughout Volusia County. Mr. Halleran stated that, if selected to continue providing audit services, the firm would assign several new team members to the engagement to provide a fresh perspective while maintaining continuity through the existing team.

C. 5:40 pm - Mauldin & Jenkins LLC

Daniel Anderson and Garrett Marlowe attended the meeting on behalf of the firm. Mr. Anderson explained that although the firm's office is located in Bradenton, much of the work can be performed remotely. He noted that the firm currently provides services to 210 municipalities and has experience using the Munis accounting software. Mr. Anderson also outlined the firm's proposed transition plan, stating that the same staff members would be assigned to the City during the first few years of the contract to ensure continuity and consistency throughout the transition.

3. ADJOURNMENT:

The meeting ended at 5:52 pm.

MAYOR
NANCY MILLER

CITY MANAGER
MICHAEL FOWLER

ATTEST:

CITY CLERK, CHERI SCHWAB

MINUTES
CITY COMMISSION MEETING
July 7, 2026
3000 Bellemead Drive, Daytona Beach Shores, FL 32118

1. CALL TO ORDER BY MAYOR

Present: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

Staff: City Manager Michael Fowler, City Clerk Cheri Schwab, City Attorney Taylor Simonds, Community Services Director Stewart Cruz, Finance Director Lory Irwin, Community Information Coordinator Madie McCallister, City Planner Gwyn Herstein, Human Resource Manager Susan Martin, and Public Safety LT. Billie Phillips.

2. ROLL CALL BY CITY CLERK

3. PRAYER

4. PLEDGE OF ALLEGIANCE

5. CEREMONIAL ITEMS, PRESENTATIONS AND PUBLIC NOTICES:

- A. Presentation of Domestic Violence Database by County Vice Chair & District 2 Councilman Matt Reinhart

Volusia County Vice Chair Matt Reinhart spoke on the rising statistics regarding domestic violence in the county. He would like a letter of support from the city to create a database that would name offenders with two or more convictions. The database would increase transparency and potentially prevent future harm to individuals. It would be a practical and preventative measure. Rev. Melissa France spoke stating she supported this concept as she volunteers on the Domestic Abuse Council. The City Commission gave consensus to send a letter of support to the County of Volusia.

6. APPROVAL OF MINUTES

- A. City Commission Minutes June 2, 2026

COMMISSIONER CHRIS CONOMOS moved, seconded by VICE MAYOR MICHAEL POLITIS to Approve the City Commission Minutes of June 2, 2026.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

- B. City Commission Minutes June 18, 2026

VICE MAYOR MICHAEL POLITIS moved, seconded by COMMISSIONER CHRIS CONOMOS to Approve the City Commission Minutes of June 18, 2026.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

7. CONSENT AGENDA:

- A. Public Safety Departmental Report May 2026
- B. Community Services Department Monthly Report - May 2026
- C. Executive Financial Report-May 2026

COMMISSIONER STEPHAN DEMBINSKY moved, seconded by COMMISSIONER MARK CARD to Approve the consent agenda.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

8. OLD BUSINESS:

- A. Ordinance 2026-05: Land Development Code Amendment to Create a Definition for A-Frame Signs and Allow a Daily A-Frame Sign at Each Business After a Permit is Obtained

The City Attorney read the ordinance by title only. City Planner Gwyn Herstein provided a brief background on the ordinance with no changes since first reading. Examples of acceptable A-frame signs were shown. Staff recommended adoption. Comm. Conomos inquired if political speech could be restricted on the signs. City Manager Fowler stated that would be addressed during the review of the code later this year.

COMMISSIONER CHRIS CONOMOS moved, seconded by VICE MAYOR MICHAEL POLITIS to Adopt Ordinance 2026-05 on second reading.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

9. NEW BUSINESS:

- A. Ordinance 2026-06 Voluntary Annexation, 3108 Liberty Street

The City Attorney read the ordinance by title only. City Planner Gwyn Herstein provided specifics for the property. It is a one-story, single-family residence and plans to remain the same. All due public notice has been given, and statutory requirements have been met. Staff recommended approval.

VICE MAYOR MICHAEL POLITIS moved, seconded by COMMISSIONER STEPHAN DEMBINSKY to Approve Ordinance 2026-06 on first reading.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

B. Ordinance 2026-09 PROPOSING AN AMENDMENT TO THE CITY OF DAYTONA BEACH SHORES CITY CHARTER TO CHANGE THE NAME OF THE CITY TO "THE SHORES"

The City Attorney read the ordinance by title only. Community Information Coordinator Madie McCallister provided a brief background on the proposed name change, explaining that it was a community-driven initiative prompted by many residents already referring to the city simply as "The Shores." She reported that a survey conducted earlier in the year found that 65% of respondents supported the change. The estimated cost to update city signage, uniforms, vehicles, and other materials ranges from \$244,000 to \$277,000, with implementation planned as a phased process. If approved on second reading, the proposed name change would be placed on the November ballot as a Charter Amendment for voter consideration.

During public comment, Anne Harrington expressed concern that changing the city's name could make it more difficult for people to find local businesses through Google searches. Property owner Krista Goodrich spoke in favor of the proposal, stating that the new name could enhance the city's tourism appeal while distinguishing it from negative perceptions associated with Daytona Beach. Commissioner Card said he had spoken with residents who generally supported the proposal but remained concerned about the associated costs. Vice Mayor Politis emphasized that the Commission's vote that evening would not finalize the name change but would instead allow residents to make the decision through the November referendum.

VICE MAYOR MICHAEL POLITIS moved, seconded by COMMISSIONER STEPHAN DEMBINSKY to Approve Ordinance 2026-09 on first reading.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

C. Approval To Award RFP 2026-04-03 For The Public Safety HVAC Replacement Project To Air Mechanical & Service Corp & Budget Amendment

The City Attorney read the resolution by title only. Finance Director Lory Irwin explained that staff was requesting Commission approval to award the contract to AMSCO for the Public Safety HVAC project. Because the project exceeded the amount originally budgeted, adoption of the accompanying budget amendment would be necessary once the contract was approved. Three bids were received, with AMSCO submitting the lowest responsive bid.

Commission members questioned the company's experience with coastal projects, noting that AMSCO is based near Orlando. Staff explained that the HVAC system was designed by engineers specifically for the coastal environment and that the contractor would be required to install the system in accordance with the approved design and specifications.

VICE MAYOR MICHAEL POLITIS moved, seconded by COMMISSIONER STEPHAN DEMBINSKY to Approve the contract for RFP 2026-04-03 to AMSCO For The Public Safety HVAC Replacement Project.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

COMMISSIONER CHRIS CONOMOS moved, seconded by COMMISSIONER MARK CARD to adopt Resolution 2026-08 on first reading.

Vote: Motion carried by unanimous roll call vote (summary: Yes = 5 No = 0).
Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

D. Resolution 2026-09 Fund Balance Policy Updates

The City Attorney read the resolution by title only. Finance Director Lory Irwin explained that the proposed resolution would amend the City's fund balance policy for the Enterprise (sewer) Fund. Under the current policy, the City Commission must be notified if the fund balance falls below 50% of the current fiscal year's budgeted revenues. Ms. Irwin noted that, with several major sewer projects planned over the next few years, the fund balance could temporarily fall below that threshold despite the fund remaining financially sound.

The proposed amendment would revise the policy so that Commission notification would be required only if the fund balance falls below 50% of the prior fiscal year's actual revenue from charges for services, rather than the current year's budgeted revenues. Staff explained that this change would provide a more stable and meaningful benchmark while continuing to ensure Commission oversight of the Enterprise Fund's financial condition.

COMMISSIONER CHRIS CONOMOS moved, seconded by COMMISSIONER MARK CARD to Adopt Resolution 2026-09 on first reading.

Vote: Motion carried by unanimous roll call vote (**summary:** Yes = 5 No = 0).

Yes: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos, Commissioner Mark Card, Commissioner Stephan Dembinsky

E. Appointment of Voting Delegate for FLC Annual Conference

This item was put on hold to see who will be attending the conference this year.

F. Consideration to cancel the Regular Meeting on August 4th.

The City Manager stated that due to holding the Special Meeting on July 28th, there would be no pressing items for the regular meeting on August 4th. The commission approved the cancellation by consensus.

10. CITY ATTORNEY COMMENTS

There were no additional items from the City Attorney.

11. CITY MANAGER COMMENTS

City Manager Michael Fowler reported that the city received \$375,000 in a state budget appropriation for a piece of new equipment for Community Services. We are still waiting to see if the Governor will name the city as an opportunity zone for economic development. The presentation by ULI is scheduled for next week.

12. COMMISSION COMMENTS:

Mayor Miller stated that Coffee with the Mayor is on summer hiatus and will resume in September. She provided details on upcoming events such as Daytona Tortugas Night and the food truck/concert. Comm. Card gave updates on new businesses opening in the city and one that recently closed.

13. AUDIENCE REMARKS/PUBLIC COMMENTS:

Anne Harrington related her past experience with the Public Safety Department.

14. ITEMS RECOMMENDED FOR THE NEXT AGENDA:

There were no additional items added to the agenda.

15. ADJOURNMENT:

The meeting ended at 7:11 pm.

**MAYOR
NANCY MILLER**

**CITY MANAGER
MICHAEL FOWLER**

ATTEST:

CITY CLERK, CHERI SCHWAB

MINUTES
CITY COMMISSION WORKSHOP
July 17, 2026
3000 Bellemead Drive, Daytona Beach Shores, FL 32118

1. CALL TO ORDER BY MAYOR

Present: Mayor Nancy Miller, Vice Mayor Michael Politis, Commissioner Chris Conomos and Commissioner Stephan Dembinsky. Commissioner Mark Card joined by telephone.

Staff: City Manager Michael Fowler, City Clerk Cheri Schwab, Community Services Director Stewart Cruz, Finance Director Lory Irwin, Recreation Director Nancy Maddox, Community Information Coordinator Madie McCallister, City Planner Gwyn Herstein, Human Resource Manager Susan Martin, and Public Safety Director Mark Swanson.

2. NEW BUSINESS:

A. Presentation from Urban Land Institute TAP (Technical Assistance Panel) Economic Development Study

David Crabtree and the Urban Land Institute Technical Assistance Panel presented recommendations for revitalizing Daytona Beach Shores and establishing a stronger community identity. The panel encouraged the City to embrace “The Shores” as a distinctive brand associated with independence, coastal living and luxury, while preserving the City’s unique character. Key concerns included blight at the northern end, uncertainty over the location of a town center, limited redevelopment incentives, fragmented jurisdictional boundaries and the need to reconsider zoning, building heights and density.

The panel recommended adopting performance-based design standards that encourage mixed-use development, active storefronts, flexible ground-floor uses, reduced setbacks, pedestrian-oriented streets, multimodal transportation, pocket parks, adaptive reuse and stronger physical and visual connections to the beach. It identified five primary areas of opportunity: the Dunlawton Gateway, Sunglow Pier, a Government Center mixed-use wellness hub, a North Town Center near the Aldi property and the North Gateway. Suggested economic-development tools included special incentive districts, tax-increment financing, façade and building-improvement grants, shared parking agreements, expedited permitting and public-private partnerships.

Near-term priorities included organizing arts, cultural and recreational events; identifying early redevelopment opportunities; launching new incentives; improving signage and wayfinding; studying parking; creating fitness loops; and planning trails and beach connections. Mid-term recommendations included pursuing mixed-use public-private developments, targeted annexations and property acquisitions, recruiting catalytic “first-mover” projects, allowing greater density away from the beach and expanding efforts to attract young families. Long-term efforts should focus on strategic property acquisition and improvements to coastal resilience and beach access.

3. ADJOURNMENT:

The meeting ended at 2:52 pm.

**MAYOR
NANCY MILLER**

**CITY MANAGER
MICHAEL FOWLER**

ATTEST:

CITY CLERK, CHERI SCHWAB



**CITY COMMISSION AGENDA MEMORANDUM
JULY 28, 2026 AGENDA**

TO: Honorable Mayor and Members of the City Commission

FROM:

PREPARED BY: Cheri Schwab, City Clerk

SUBJECT: Approval for Team Volusia 2026-27 Cooperative Agreement

SYNOPSIS:

FISCAL IMPACT STATEMENT:

BACKGROUND:

LEGAL REVIEW:

RECOMMENDATION:

SUGGESTED MOTION:

ATTACHMENT:

1. Team Volusia Cover Letter
2. DBS Team Volusia 2026-2027 Cooperative Agreement

July 16, 2026

Sent by Email to the City Manager & Economic Developer

Dear Mike:

As the City of Daytona Beach Shores enters the 2026/2027 budget and planning cycle, please accept this new draft of your Team Volusia Economic Development Corporation Agreement.

We have reflected the program requirements of the 2025/2026 agreement, as well as updated population figures which we obtained from the University of Florida's Bureau of Economic Business Research (BEBR) 2025 Population Studies Program. This site is located at <http://www.bebr.ufl.edu/population>.

Investing in our community is a choice. Recognizing the value of each and every dollar in our lives, choosing to support a shared team mission that directly impacts economic vitality for Volusia County is a serious investment for today, and the future. Your leadership and your investment, and our shared commitment to fueling prosperity in Volusia County, creates opportunities and raises the quality of life for our colleagues, families, friends and neighbors.

Thanks to your continued support, Team Volusia fulfilled our mission in 2025 with strong metrics across key performance indicators, including a capital investment of \$175,000,000, 610 announced jobs with a payroll of \$35,250,000, and a **2025 Total Economic Impact of \$423,719,687!**

Over the past 15 years, Team Volusia EDC has been entrusted with the business recruitment mission for our area. Working closely with our public and private investors and community partners, Team Volusia successfully attracts high value companies which impacts our infrastructure, opportunities for our workforce, and quality of life for our families, friends and neighbors. And as a result of our efforts, there has been a **Total Economic Impact from 2010-2025 of \$3,900,322,148!**

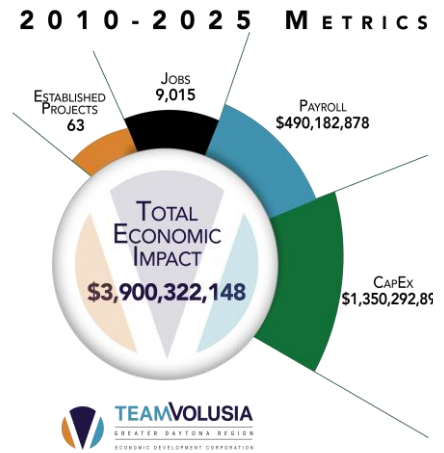
Our organization is much stronger because of your investment. We look forward to many more years of working for and with each you! Please email me at knorden@tvedc.com or call me directly on my company cellphone 386.506.9542 if you would like to discuss or have any questions.

Respectfully,

Sincerely,



Keith Norden, CEcD, MEDP
President & CEO



COOPERATIVE ECONOMIC DEVELOPMENT AGREEMENT

THIS AGREEMENT is made and entered into this ____ day of _____, 2026 by and between the City of Daytona Beach Shores, a Florida municipal corporation, hereinafter referred to as "City", and Team Volusia Economic Development Corporation, a Florida non-profit corporation, hereinafter "TVEDC".

WHEREAS TVEDC intends to engage in a cooperative venture between the public and private sectors for the purpose of recruiting new businesses to Volusia County and, when requested by the City, fostering expansion of existing businesses within Volusia County; and

WHEREAS, to avoid a fragmentation of efforts and jurisdictional competition, various municipalities of Volusia County and the business community have come together to support a unified business development effort through TVEDC; and

WHEREAS, the City Commission of the City of Daytona Beach Shores have agreed to appropriate the amount of **Three-Thousand Two Hundred Sixty-Six Dollars and .16 cents (\$3,266.16)** at .62 cents per capita (Daytona Beach Shores population 5,268 as indicated at www.bibr.ufl.edu/population), in the budget for the fiscal year 2026-2027 to support economic development activities.

WHEREAS the City desires to contract with TVEDC to perform such economic development activities and to insure accountability for use of public funds.

NOW, THEREFORE, in consideration of the covenants hereinafter set forth, the City and TVEDC hereby agree as follows:

1. **Purpose of Agreement.** The purpose of this Agreement is to support and implement a program of economic and business development and expansion throughout Volusia County in order to enhance the economic well-being of the citizens of the City. To this end, the City desires to contract with TVEDC in order to provide for implementation of the economic and business development program and to ensure accountability for the use of public funds.
2. **Program Funding.** The City shall pay to TVEDC the sum of **Three-Thousand Two Hundred Sixty Six Dollars and .16 cents (\$3,266.16)** at .62 cents per capita ("City Funding"), such sum being the total compensation to be paid by the City for the work performed under this Agreement, unless this amount is reduced or rescinded as provided herein. The City may make one (1) annual payment equal to the City Funding on or before October 15, 2026. The City will receive quarterly reports which details the activities of TVEDC including the revenues and expenses for the period. The City shall contact TVEDC in writing when future funding for TVEDC is discussed at a public meeting.

3. **Program Requirements.**

- a. TVEDC shall plan, implement and evaluate a program to recruit new businesses to the City; to foster expansion of existing businesses within the City upon the City's request; and in a manner provided herein to forestall the relocation of businesses located in the City to a location outside of Volusia County. TVEDC will not assist the City or any existing business with the City's and/or existing business' attempt to relocate such existing business from any other city or Volusia County who is a member of TVEDC ("Other Governmental Entity"), unless either the City or such business provides TVEDC with written consent for such assistance from the Other Governmental Entity. TVEDC will not assist any Other Governmental Entity or any existing business with such Other Governmental Entity's and/or existing business' attempt to relocate such existing business from the City to any Other Governmental Entity, unless the Other Governmental Entity or such existing business provides TVEDC with written consent for such assistance from the City, which the City may refuse to provide in the City's sole discretion.
 - b. It is the desire of the parties that businesses within Volusia County provide stable and rewarding employment for local citizens and that businesses respect the environment, appearance, and well-being of the City. TVEDC shall engage in good faith efforts to foster the goals of diversity and equitable minority participation in its economic development outreach, planning and programming actions. TVEDC shall pursue the goal of full economic participation in actions supportive of the ethnic and racial diversity of the City's community. Except as provided in Section 3.a. above, TVEDC shall disregard boundaries within Volusia County in its program and shall make all reasonable efforts to work with all sectors of local government and the Chamber Alliance, who shall be composed of the executives of several area Chambers of Commerce, in the implementation of its program. TVEDC shall use the funds herein provided for expenditures generally recognized as appropriate for economic and business development purposes. TVEDC shall separately account for use of public funds provided under this Agreement through generally accepted accounting methods. TVEDC shall also provide promotional materials and statistical studies to the City related to economic development.
4. **Promotional Efforts** TVEDC also agrees to create and maintain a landing page for the City on TVEDC's website providing factual redevelopment/economic development information requested by TVEDC and supplied by the City. The City will timely provide TVEDC with information regarding the City as requested from time to time by TVEDC for inclusion by TVEDC on the City's landing page. In addition, it is hereby agreed that TVEDC in its promotional materials will specifically include positive aspects of the City and, upon request, will provide (a) prospective businesses and industry outside Volusia County's jurisdictional limits and only as contemplated in Section 3.a. above, in Other Governmental Entity jurisdictional limits, and (b) existing businesses and industry inside the City's jurisdictional limits with the latest statistics on the City's growth and desirable features as a place to locate and expand. The City agrees to provide TVEDC with access to whatever information it has available to accomplish this task. Consistent

with the purposes set forth in Paragraph 1 above, TVEDC will promote the City's special districts and all other industrial/commercial sites located in the City.

5. **Fiscal Impact Analysis.** TVEDC will provide professional advice on proposed industrial/commercial sites located in the City and any other future areas deemed important by the City. As part of its scope of services, TVEDC shall perform, at the City's request, a fiscal impact analysis of its recommendation; such analysis shall include but not be limited to:
 - Present cost of direct out-of-pocket City and County incentives if any
 - Cost of tax revenues forgone, if any, plus interest
 - The amount of other tax revenue streams to be collected by the City
 - An estimate of any economic multipliers to be derived based upon a company's local purchases, etc.
 - An estimate of the break-even year
6. **Economic Development Intent** TVEDC's primary focus its effort on job creation and economic development. TVEDC shall actively work with and coordinate its efforts with the City and the Chamber Alliance. The City shall assign a staff member to serve on any of TVEDC Committees as needed and required. TVEDC shall provide the City with an annual report outlining the creation of all jobs within Volusia County and the City.
7. **Report of Operations.** Upon request, TVEDC shall provide the City with a copy of its annual audit performed by an independent certified public accounting firm.
8. **Future Funding.** Nothing in this Agreement shall obligate or commit the City to appropriate any funds in any subsequent fiscal year.
9. **Term of Agreement.** This Agreement shall commence on October 1, 2026 and shall continue in force for a one-year period ending September 30, 2027. In addition, this Agreement may be terminated upon any of the following events;
 - a. Written notice by TVEDC to the City terminating the Agreement with or without cause.
 - b. Written notice by the City to TVEDC of termination of the Agreement for failure or breach of TVEDC to perform its obligations hereunder.
 - c. Approval of a resolution by the City Commission amending the City budget to reduce or rescind the funds provided under this Agreement in accordance with Paragraph 2 above.

Because TVEDC is reasonably likely to have made financial commitments based upon the City Funding received, the effective date of any termination of this Agreement contemplated herein shall be effective thirty (30) calendar days after receipt by the non-terminating party ("Termination Effective Date"). Unless otherwise agreed by the City and TVEDC, upon termination of this Agreement by the City or by TVEDC prior to the end of the Term, TVEDC will reimburse to the City one quarter (1/4th) of the City Funding for each full calendar quarter of the Term remaining from the Termination Effective Date through the end of the Term, with payment being made within ten (10) business days after the Termination Effective Date.

10. **Notices.** Notices required under this Agreement shall be sent by U. S. Mail, first class, certified return receipt requested, or nationally recognized express document service to the following persons representing the parties:

City: Mike Fowler, City Manager
City of Daytona Beach Shores
2990 S Atlantic Ave
Daytona Beach Shores, FL 32118

TVEDC: Keith A. Norden, CECd, MEDP
President and CEO
Team Volusia Economic Development Corporation
One Daytona Blvd., Suite 240
Daytona Beach, FL 32114

11. **Indemnification.** TVEDC shall indemnify and hold harmless the City from and against all claims, damages, losses and expenses, including attorneys' fees and costs, arising out of or resulting from the performance of its operations under this Agreement.

12. **Amendments.** This Agreement may be amended or modified only by an instrument of equal formality signed by the respective parties.

13. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties. There are no further or other agreements or understandings, written or oral in effect between the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties hereto set their hands and seals this _____ day of _____ 2026.

CITY OF DAYTONA BEACH SHORES, a Florida Municipal Corporation.

By: _____ Date: _____
Daytona Beach Shores, Mayor

Attest: _____ Date: _____
Daytona Beach Shores, City Manager

Attest: _____ Date: _____
Daytona Beach Shores, City Clerk

Team Volusia Economic Development Corporation, Inc., a Florida not-for-profit corporation

By: _____ Date: _____

Title: _____

Attest: _____ Date: _____



CITY COMMISSION AGENDA MEMORANDUM JULY 28, 2026 AGENDA

TO: Honorable Mayor and Members of the City Commission

FROM: Michael Fowler, City Manager

PREPARED BY: Cheri Schwab, City Clerk

SUBJECT: Ordinance 2026-09 PROPOSING AN AMENDMENT TO THE CITY OF DAYTONA BEACH SHORES CITY CHARTER TO CHANGE THE NAME OF THE CITY TO "THE SHORES"

SYNOPSIS:

FISCAL IMPACT STATEMENT:

\$93,000-\$118,000 possible budget impact. Costs can be phased in over subsequent budget years.

BACKGROUND:

Daytona Beach Shores has long been recognized for its high quality of life and strong sense of community. Over the years, the City has received increasing inquiries and comments from residents and local business owners regarding the possibility of renaming the City to better reflect the identity by which it is commonly known—"The Shores."

As interest in the concept continued to grow, the City initiated a public outreach effort to gather community feedback and ensure residents had the opportunity to share their perspectives on a potential name change to **"The Shores, Florida."** Outreach efforts included social media engagement, utility bill inserts, condominium flyer distribution, Community Association Manager (CAM) outreach, Coffee with Mayor Miller events, and informational displays in public-facing lobbies.

A community survey received 545 responses, of which 515 (94.5%) were verified residents. Survey results indicated that **65.7% of respondents supported** the proposed name change, while **34.3% opposed** it. At the last City Commission Meeting (July 7, 2027), staff presented preliminary costs associated with a name change. Estimated costs include updates to Public Works operations, uniforms, decorative pole banners, monument and wayfinding signage, Public Safety uniforms and equipment, vehicle lettering and decals, and facility signage. Preliminary implementation costs were explained to have been estimated between approximately **\$244,000 and \$277,000**. Staff has prepared a comprehensive list of items that would require updating in the interest of transparency should a name change move forward. The list is organized into three categories based on the anticipated financial impact and replacement schedule and is provided as an attachment for this item.

Category 1 – Budgeted Replacement Items

These are items that are already appropriated for replacement through the City's annual budget process. They would be ordered or replaced during their normal lifecycle regardless of a municipal name change, resulting in little to no additional cost attributable to the name change itself.

Category 2 – Phased Replacement Items

These items would not require immediate replacement. Instead, they would be updated gradually as they naturally reach the end of their useful life, become damaged, or otherwise require replacement as part of routine operations. This phased approach minimizes unnecessary expenditures.

Category 3 – Unbudgeted Replacement Items

These are items that would require replacement specifically as a result of a name change and are not typically included in the City's annual replacement budget. Replacing these items would represent an additional cost beyond the City's normal operating and capital expenditures.

During the last City Commission meeting, it was discussed that residents would be provided with documentation to present to the Volusia County Tax Collector's Office, allowing their Florida driver license or identification card to be updated without paying the State's replacement fee. Residents would still be responsible for the Tax Collector's processing fee, which is currently \$6.25. At this time, this remains the only known direct out-of-pocket cost to residents associated with a municipal name change.

Staff also confirmed that residents holding a Florida Concealed Weapon or Firearm License would need to update the address associated with their permit. This update can be completed online through the Florida Department of Agriculture and Consumer Services at no cost.

Should the City Commission approve this ordinance and place the question on the November ballot, and should the measure subsequently be approved by the voters, staff would prepare a comprehensive Resident and Business Transition Guide. The guide would provide step-by-step information outlining any actions residents and businesses may need to take, anticipated timelines, and available resources to assist throughout the transition process.

If the City Commission wishes to proceed, a charter amendment is required to effectuate the proposed name change. The process includes adoption of the ordinance on first reading, approval on second reading, placement of the charter amendment question on the November ballot, and approval by a majority of voters before the amendment becomes effective. Upon voter approval, the City would begin implementing the transition in accordance with the phased approach outlined by staff.

LEGAL REVIEW:

RECOMMENDATION:

Discuss the proposed city name change and provide direction to staff. If approved, adopt Ordinance No. 2026-09 on first reading and direct staff to schedule a second reading and prepare the charter amendment referendum for voter consideration at the November election.

SUGGESTED MOTION:

I move to approve Ordinance 2026-09 on second reading.

- ATTACHMENT:**
1. Ord 2026-09 Daytona Beach Shores Name Change Charter Referendum
 2. Business Impact Statement - Ord 2026-09 Name Change
 3. Budget Replacement Matrix with Legend, Notes and Sources

ORDINANCE 2026-09

AN ORDINANCE OF THE CITY OF DAYTONA BEACH SHORES, FLORIDA, PROPOSING AN AMENDMENT TO THE CITY OF DAYTONA BEACH SHORES CITY CHARTER TO CHANGE THE NAME OF THE CITY TO "THE SHORES"; CALLING A CITY-WIDE REFERENDUM ELECTION ON THE PROPOSED CHARTER AMENDMENT; PROVIDING THE BALLOT TITLE AND BALLOT SUMMARY FOR THE REFERENDUM; PROVIDING FOR NOTICE AND CONDUCT OF THE REFERENDUM ELECTION; PROVIDING FOR LEGISLATIVE AND ADMINISTRATIVE FINDINGS; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR SAVINGS; PROVIDING FOR CODIFICATION AND CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Article VIII, Section 2(b), of the Constitution of the State of Florida grants municipalities governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, except when expressly prohibited by law; and

WHEREAS, Section 166.021, Florida Statutes, provides for the broad exercise of municipal home rule powers for municipal governmental, corporate, or proprietary purposes not expressly prohibited by the constitution, general or special law, or county charter; and

WHEREAS, Section 166.031, Florida Statutes, authorizes the governing body of a municipality, by ordinance, to submit to the electors of the municipality a proposed amendment to the municipal charter, other than an amendment to the part describing the boundaries of the municipality, and requires the governing body to place the proposed amendment contained in the ordinance before the electors at the next general election held within the municipality or at a special election called for such purpose; and

WHEREAS, Section 166.031, Florida Statutes, further provides that, upon adoption of a charter amendment by a majority of the electors voting in a referendum upon such amendment, the governing body of the municipality shall have the amendment incorporated into the charter and shall file the revised charter with the Florida Department of State; and

WHEREAS, Section 101.161, Florida Statutes, requires that the ballot title and ballot summary for a public measure submitted to the vote of the people be embodied in the enabling ordinance and that the ballot summary consist of an explanatory statement, not exceeding seventy-five (75) words in length, of the chief purpose of the measure; and

WHEREAS, the City Commission of the City of Daytona Beach Shores has determined that it is in the best interests of the City and its residents for the electors of the City to determine whether the City Charter should be amended to change the name of the City to "The Shores"; and

WHEREAS, the proposed charter amendment does not amend the boundaries of the City, alter the existence of the municipal corporation, or diminish any powers of the City, but instead changes the name under which the municipal corporation continues to exist; and

WHEREAS, the City Commission desires to call a city-wide referendum election for the purpose of submitting the proposed charter amendment to the qualified electors of the City of Daytona Beach Shores; and

WHEREAS, this Ordinance is enacted pursuant to the home rule powers of the City of Daytona Beach Shores and other applicable controlling law.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF DAYTONA BEACH SHORES, FLORIDA THAT:

SECTION ONE: LEGISLATIVE AND ADMINISTRATIVE FINDINGS AND INTENT.

(a). The City Commission of the City of Daytona Beach Shores hereby adopts and incorporates into this Ordinance the recitals (whereas clauses) set forth herein as the legislative and administrative findings and intent of the City Commission.

(b). The City of Daytona Beach Shores has complied with all requirements and procedures of Florida law in processing and advertising this Ordinance.

SECTION TWO: PROPOSED AMENDMENT TO SECTION 1.02, CITY OF DAYTONA BEACH SHORES CITY CHARTER.

Subject to the approval of a majority of the electors voting in the referendum election called by this Ordinance, Section 1.02 of the City of Daytona Beach Shores City Charter is amended to read as follows (~~stricken~~ words deleted and underlined words added):

Sec. 1.02. - Body corporate.

~~The area within the boundaries and corporate limits of the City of Daytona Beach Shores, now existing, and the residents therein shall continue to be the body corporate and politic under the name of the City of Daytona Beach Shores and, as such, shall have perpetual succession. Existing boundaries and corporate limits may be amended from time to time as provided by law.~~

The municipal corporation formerly known as the City of Daytona Beach Shores, Florida, including the area within its existing boundaries and corporate limits and the residents therein, shall continue to be a body corporate and politic under the name "The Shores," and, as such, shall have perpetual succession. Existing boundaries and corporate limits may be amended from time to time as provided by law.

SECTION THREE: REFERENDUM ELECTION; BALLOT TITLE AND BALLOT SUMMARY.

(a). A referendum election is hereby called and shall be held within the City of Daytona Beach Shores on the 3rd day of November, 2026, for the purpose of submitting the proposed charter amendment set forth in Section Two of this Ordinance to the qualified electors of the City.

(b). The ballot title and ballot summary for the proposed charter amendment shall be as follows:

BALLOT TITLE:

CHARTER AMENDMENT CHANGING CITY NAME TO THE SHORES

BALLOT SUMMARY:

Shall the Charter of the City of Daytona Beach Shores be amended to change the name of the City to "The Shores" for all purposes, with the change taking effect upon filing of the revised Charter with the Florida Department of State and completion of administrative actions needed to implement the new municipal name?

YES

NO

(c). A "YES" vote shall mean that the elector favors amending the City Charter to change the name of the City to "The Shores." A "NO" vote shall mean that the elector opposes amending the City Charter to change the name of the City to "The Shores."

SECTION FOUR: NOTICE AND CONDUCT OF REFERENDUM ELECTION.

The City Clerk is hereby authorized and directed to coordinate with the Volusia County Supervisor of Elections and to take all actions necessary and appropriate to provide for notice and conduct of the referendum election in accordance with applicable law. The referendum election shall be conducted in the manner prescribed by the Florida Election Code, the City Charter, and other applicable controlling law.

SECTION FIVE: EFFECT OF APPROVAL BY ELECTORS.

If the proposed charter amendment is approved by a majority of the electors voting in the referendum election, the City Commission shall have the amendment incorporated into the City Charter and the revised Charter shall be filed with the Florida Department of State in accordance with Section 166.031, Florida Statutes. Upon such filing, the name of the City shall be "The Shores" for all purposes, and all references in the City Charter and City Code to the "City of Daytona Beach Shores" or "Daytona Beach Shores" may be revised by the City Clerk, City Attorney, and Code codifier, as applicable, to conform to the approved charter amendment, without the need for further action of the City Commission when such revisions do not alter substantive law.

SECTION SIX: IMPLEMENTING ADMINISTRATIVE ACTIONS.

The City Manager, City Clerk, and City Attorney are hereby authorized and directed to implement the provisions of this Ordinance and, if the proposed charter amendment is approved by the electors, to take any and all necessary administrative actions to bring into effect the change in the name of the City, including, but not limited to, coordinating with the Florida Department of State, the Volusia County Supervisor of Elections, Volusia County, other governmental agencies,

vendors, contractors, financial institutions, and other persons or entities as may be necessary or appropriate.

SECTION SEVEN: SAVINGS; EFFECT OF ORDINANCE.

The prior actions of the City of Daytona Beach Shores in terms of the matters relating to the City Charter, the conduct of elections, actions of the electorate of the City, and any and all related matters and processes and procedures of the City pertaining thereto, are hereby ratified and affirmed. Nothing in this Ordinance shall be construed to affect the existing boundaries, rights, duties, powers, obligations, contracts, liabilities, franchises, property, ordinances, resolutions, administrative actions, or legal proceedings of the City, all of which shall continue in full force and effect notwithstanding any change in the name of the City approved by the electors.

SECTION EIGHT: CODIFICATION; SCRIVENER'S ERRORS.

(a). The provisions of this Ordinance shall not be codified except for the language set forth in Section Two and such conforming amendments as may be necessary to implement the charter amendment if approved by the electors.

(b). The sections, divisions, and provisions of this Ordinance may be renumbered or relettered as deemed appropriate by the Code codifier.

(c). Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Manager, or designee, without the need for a public hearing.

SECTION NINE: CONFLICTS.

All ordinances or parts thereof in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION TEN: SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION ELEVEN: EFFECTIVE DATE.

This Ordinance shall take effect immediately upon enactment. The charter amendment proposed by this Ordinance shall take effect only if approved by a majority of the electors voting in the referendum election and upon filing of the revised Charter with the Florida Department of State in accordance with Section 166.031, Florida Statutes.

CITY OF DAYTONA BEACH SHORES, FLORIDA

NANCY J. MILLER, MAYOR

MICHAEL FOWLER, CITY MANAGER

CHERI SCHWAB, CITY CLERK

Approved as to form and legality:

VOSE LAW FIRM LLP, CITY ATTORNEY

Passed on first reading this _____ day of _____, 2026.

Adopted on second reading this _____ day of _____, 2026.

Business Impact Estimate Form

This Business Impact Estimate Form is provided to document compliance with and exemption from the requirements of Sec. 166.041(4), Fla. Stat. If one or more boxes are checked below under "Applicable Exemptions", this indicates that the City of Daytona Beach Shores has determined that Sec. 166.041(4), Fla. Stat., does not apply to the proposed ordinance and that a business impact estimate is not required by law. If no exemption is identified, a business impact estimate required by Sec. 166.041(4), Fla. Stat. will be provided in the "Business Impact Estimate" section below. In addition, even if one or more exemptions are identified, the City of Daytona Beach Shores may nevertheless choose to provide information concerning the proposed ordinance in the "Business Impact Estimate" section below. This Business Impact Estimate Form may be revised following its initial posting.

Proposed ordinance's title/reference:

AN ORDINANCE OF THE CITY OF DAYTONA BEACH SHORES, FLORIDA, PROPOSING AN AMENDMENT TO THE CITY OF DAYTONA BEACH SHORES CITY CHARTER TO CHANGE THE NAME OF THE CITY TO "THE SHORES"; CALLING A CITY-WIDE REFERENDUM ELECTION ON THE PROPOSED CHARTER AMENDMENT; PROVIDING THE BALLOT TITLE AND BALLOT SUMMARY FOR THE REFERENDUM; PROVIDING FOR NOTICE AND CONDUCT OF THE REFERENDUM ELECTION; PROVIDING FOR LEGISLATIVE AND ADMINISTRATIVE FINDINGS; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR SAVINGS; PROVIDING FOR CODIFICATION AND CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

Applicable Exemptions:

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:

- ☐ Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements, and development permits;
- ☐ Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
- ☐ Section 553.73, Florida Statutes, relating to the Florida Building Code; or
- ☐ Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

Business Impact Estimate:

The City of Daytona Beach Shores hereby publishes the following information:

- 1. A summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):**

The proposed ordinance calls a city-wide referendum on a proposed City Charter amendment to change the City's official name which the City Commission has determined is in the best interests of the City and its residents. The public purpose is to promote the public health, safety, morals, and welfare by allowing the City's electors to consider and vote on the proposed charter amendment.

- 2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the municipality, including the following, if any:**

- (a) An estimate of direct compliance costs that businesses may reasonably incur if the ordinance is enacted:**

None.

- (b) Identification of any new charge or fee on businesses subject to the proposed ordinance, or for which businesses will be financially responsible:**

None.

- (c) An estimate of the municipality's regulatory costs, including an estimate of revenues from any new charges or fees that will be imposed on businesses to cover such costs:**

None.

- 3. A good faith estimate of the number of businesses likely to be impacted by**

the ordinance:

The City estimates that businesses within the City may be affected by the name change regarding updating or changing materials reflecting the City's name; however, the exact number cannot be determined at this time.

4. Additional information the governing body determines may be useful (if any):

None.

Note: The City's provision of information in the Business Impact Estimate section above, notwithstanding an applicable exemption, shall not constitute a waiver of the exemption or an admission that a business impact estimate is required by law for the proposed ordinance. The City's failure to check one or more exemptions below shall not constitute a waiver of the omitted exemption or an admission that the omitted exemption does not apply to the proposed ordinance under Sec. 166.041(4), Fla. Stat., Sec. 166.0411, Fla. Stat., or any other relevant provision of law.

Legend, Notes, and Sources

Color	Meaning	Use	Public-facing explanation
Green	Existing Replacement Program: Yes	Already funded annually	These items are already purchased/replaced through adopted operating budgets.
Yellow	Existing Replacement Program: Partial	Some phased/replacement ability exists	These can usually be updated when assets are replaced or work is already being performed.
Red	Existing Replacement Program: No	Potential new cost	These would require a separate decision if the City wanted immediate replacement.

Source	Description	URL / File	Notes
FY 25-26 Final Budget	Adopted City budget used for annual budget line references.	https://dbshores.org/DocumentCenter/View/1147/FY-25-26-Final-Budget	PDF page numbers are included in the matrix.
Finance Director list	Budgeted items and annual amounts provided by Finance Director.		Used to match existing annual budgeted amounts.
Public Safety estimate document	Estimated Public Safety name/logo replacement costs.		Uniforms \$72,085; vehicles \$10,661; station \$18,000.

Daytona Beach Shores: Potential Name Change Replacement Matrix

Color-coded summary of estimated replacement costs, existing annual budget lines, and implementation strategy.

Status Legend	category 1	category 2	category 3				
	YES = Existing budget/replacement program	PARTIAL = Some costs can be absorbed/phased	NO = Potential new cost if replaced immediately				
Department Name	Item Changing	Estimated Cost	Existing Replacement Program (Y/N)	Existing Annual Budgeted Amount	Where in the Budget (Budget / 4-Digit Identifier / Line Item / PDF Page)	Implementation Strategy	
Public Safety	Uniforms and equipment	\$ 72,085.00	Yes	\$ 6,000.00	FY 25-26 Final Budget / 5210 / Uniforms & Cleaning / PDF p. 49	Replace through normal uniform replacement cycle; avoid replacing all items at once.	
Public Safety	Uniforms & cleaning / motor gear	Included in routine replacement	Yes	\$ 46,000.00	FY 25-26 Final Budget / 5210 / Uniforms & Cleaning / Motor Gear / PDF p. 49	Continue through existing annual operating budget and uniform service process.	
Public Safety	Uniform rental	Included in routine replacement	Yes	\$ 1,500.00	FY 25-26 Final Budget / Public Safety Operations / Uniform Rental / PDF p. 52	Update through existing rental/replacement contract.	
Public Safety	Vehicle decals and lettering	\$ 10,661.00	Partial	Fleet replacement program	FY 25-26 Final Budget / Fleet replacement references / Vehicle replacement program / PDF page varies	Replace graphics as vehicles are rotated, re-stripped, or replaced.	
Public Safety	Station signage	\$ 18,000.00	No	—	Not currently budgeted as a dedicated replacement line item	Only replace immediately if directed; otherwise phase with future facility work.	
Public Safety	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$ 42,900.00	FY 25-26 Final Budget / Public Safety Operations / Miscellaneous Repairs/Supplies / PDF p. 52	Use existing operating budget for normal maintenance and replacement items.	
Public Safety	Patrol vehicles	Included in fleet cycle	Yes	Fleet replacement program	FY 25-26 Final Budget / Fleet replacement references / Patrol vehicles / PDF page varies	Update graphics when patrol vehicles are replaced.	
Public Safety	Rescue vehicle	Included in fleet cycle	Yes	Fleet replacement program	FY 25-26 Final Budget / Fleet replacement references / Rescue vehicle / PDF page varies	Update graphics when the rescue vehicle reaches replacement cycle.	
IT	Miscellaneous	Included in routine replacement	Yes	\$ 4,000.00	FY 25-26 Final Budget / IT / Miscellaneous / PDF page to verify	Use existing operating budget for routine materials and supplies.	
Community Center	Miscellaneous operations	Included in routine replacement	Yes	\$ 1,000.00	FY 25-26 Final Budget / Community Center / Miscellaneous / PDF p. 64	Replace operational materials through existing operating budget.	
Administration	Uniforms	Included in routine replacement	Yes	\$ 1,000.00	FY 25-26 Final Budget / Administration / Uniforms / PDF p. 26	Replace through annual uniform budget.	
Building Maintenance	Uniform / mat cleaning / rental	Included in routine replacement	Yes	\$ 3,000.00	FY 25-26 Final Budget / Building Maintenance / Uniform Rental/Cleaning / PDF p. 30	Continue through existing cleaning/rental contract.	
Building Maintenance	Miscellaneous building repairs	Included in facility maintenance	Yes	\$ 106,000.00	FY 25-26 Final Budget / Building Maintenance / Miscellaneous Building Repairs / PDF p. 30	Complete signage or facility-related updates as part of scheduled building maintenance.	
Streets	Uniforms / rental	Included in routine replacement	Yes	\$ 5,500.00	FY 25-26 Final Budget / Streets / Uniforms/Rental / PDF p. 34	Replace through annual uniform replacement/rental program.	
Streets	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$ 29,000.00	FY 25-26 Final Budget / Streets / Miscellaneous Repairs/Supplies / PDF p. 34	Use existing operating budget for ongoing maintenance and replacement.	

Daytona Beach Shores: Potential Name Change Replacement Matrix

Color-coded summary of estimated replacement costs, existing annual budget lines, and implementation strategy.

Status Legend	category 1	category 2	category 3			
	YES = Existing budget/replacement program	PARTIAL = Some costs can be absorbed/phased	NO = Potential new cost if replaced immediately			
Streets	Decorative pole banners	\$50,000	Yes	\$	15,000.00 FY 25-26 Final Budget / Streets / Banners / PDF p. 34	Replace during the City's annual decorative banner cycle instead of replacing all at once.
Parks	Uniforms cleaning	Included in routine replacement	Yes	\$	3,500.00 FY 25-26 Final Budget / Parks / Uniform Cleaning / PDF p. 40	Replace through annual uniform budget.
Parks	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$	34,100.00 FY 25-26 Final Budget / Parks / Miscellaneous Repairs/Supplies / PDF p. 40	Use existing operating budget for ongoing parks maintenance and supplies.
Parks	Park sign replacement	Included in routine replacement	Yes	\$	3,500.00 FY 25-26 Final Budget / Parks / Park Sign Replacement / PDF p. 40	Replace signs as they reach the end of useful life or during normal replacement.
Community Services	Monument entrance signs	\$75,000–\$100,000	No	—	Not currently budgeted as a dedicated replacement line item	Largest likely one-time cost; could be phased over multiple fiscal years if directed.
Community Services	Other signage	Included / phased as needed	Yes	\$3,500 park sign replacement; \$106,000 building repairs may support facility work	FY 25-26 Final Budget / Parks & Building Maintenance / Park Sign Replacement and Building Repairs / PDF pp. 30, 40	Replace through existing park sign and facility maintenance programs where applicable.
Sewer	Uniforms	Included in routine replacement	Yes	\$	2,000.00 FY 25-26 Final Budget / Sewer / Uniforms / PDF p. 44	Replace through annual uniform budget.
Sewer	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$	23,100.00 FY 25-26 Final Budget / Sewer / Miscellaneous Repairs/Supplies / PDF p. 44	Use existing operating budget for regular maintenance and replacement.
Finance	Uniforms	Included in routine replacement	Yes	\$	1,000.00 FY 25-26 Final Budget / Finance / Uniforms / PDF p. 22	Replace through annual uniform budget.
Finance	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$	3,800.00 FY 25-26 Final Budget / Finance / Miscellaneous Repairs/Supplies / PDF p. 22	Use existing operating budget.
Legislative / Executive	Miscellaneous repairs / supplies	Included in routine replacement	Yes	\$	4,000.00 FY 25-26 Final Budget / Legislative/Executive / Miscellaneous Repairs/Supplies / PDF p. 18	Use existing operating budget.



CITY COMMISSION AGENDA MEMORANDUM JULY 28, 2026 AGENDA

TO: Honorable Mayor and Members of the City Commission
FROM:
PREPARED BY: Lory Irwin, Finance Director
SUBJECT: Resolution 2026-09 Proposed Millage Rate for FY 26-27

SYNOPSIS:

The City Charter requires the City Manager to submit a proposed budget to the City Commission. A budget workshop allowed city staff and commission to discuss the proposed Fiscal Year 2026-2027 budget, and to give staff direction on the operating budget and proposed property tax millage rate.

FISCAL IMPACT STATEMENT:

The proposed millage of \$4.9998 per \$1,000 reflects a 9.74% increase over the roll-back rate of 4.5561%. This proposed rate is 8.98% higher than the prior year millage rate of 4.5880 mills.

BACKGROUND:

The budget is based upon long-term financial trends that are regularly monitored, including consumer price indices for inflation on operating expenses and health insurance rates which impact the budget. The budget workshop discussed the tax rate incorporated into the proposed budget of \$4.9998 per \$1,000 which reflects a 8.98% increase in tax assessment from FY 2025-2026; this rate is 9.74% higher than the roll back rate of 4.5561 mills.

With the increase in Daytona Beach Shores' property values certified by the Volusia County Property Appraiser the proposed tax rate is 9.74% above the roll back rate.

LEGAL REVIEW:

RECOMMENDATION:

Staff recommends approval of a proposed millage rate for fiscal year 2026-2027 based on the budget workshop discussion.

SUGGESTED MOTION:

Adopt Resolution 2026-09 as written or amended by Commission's discussion at the budget workshop.

ATTACHMENT: 1. Resolution 2026-09 Proposed Millage

RESOLUTION 2026-09

A RESOLUTION OF THE CITY OF DAYTONA BEACH SHORES, VOLUSIA COUNTY, FLORIDA, SETTING THE PROPOSED MILLAGE RATES FOR THE CITY FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Florida Statutes, including Chapter 200.065(2)(e)1., provide that the City Commission shall adopt a proposed millage rate, and;

WHEREAS, the Volusia County Property Appraiser has certified a rolled-back rate of \$4.5561 per \$1,000 of taxable value for the City of Daytona Beach Shores.

NOW, THEREFORE, BE IT ADOPTED BY THE CITY COMMISSION OF THE CITY OF DAYTONA BEACH SHORES, FLORIDA:

SECTION ONE: The millage rate for the current fiscal year 2025-2026 is \$4.5880 per \$1,000 of taxable value for the general operating budget.

SECTION TWO: There is hereby adopted a proposed millage rate of \$4.9998 per \$1,000 of taxable value for the general operating budget for the fiscal year 2026-2027. This proposed millage rate is an increase of 9.74% above the rolled-back rate of \$4.5561 mills.

SECTION THREE: The date and time of the Tentative Millage Rate hearing shall be Wednesday, September 9, 2026 at 6:00 pm in the Commission Chambers located at 3000 Bellemead Drive, Daytona Beach Shores, Florida 32118 and shall be followed immediately by the Tentative Budget Hearing.

SECTION FOUR: This Resolution shall be effective immediately upon its adoption.

CITY OF DAYTONA BEACH SHORES, FL

NANCY MILLER, MAYOR

MICHAEL FOWLER, CITY MANAGER

CHERI SCHWAB, CITY CLERK

Approved as to form and legality:

VOSE LAW FIRM, CITY ATTORNEY

Passed and Adopted on this _____ day of _____, 2026



CITY COMMISSION AGENDA MEMORANDUM JULY 28, 2026 AGENDA

TO: Honorable Mayor and Members of the City Commission

FROM: Lory Irwin, Finance Director

PREPARED BY: Lory Irwin, Finance Director

SUBJECT: Public Hearing: Resolution 2026-10 FY 2026-27 Sewer Rates

SYNOPSIS:

The City of Daytona Beach Shores has an agreement with the City of Port Orange dated November 12, 1984, for the provision of sewage transportation, treatment and disposal for the City's wastewater service area. An amendment to the contract was entered into on November 14, 2023 for an increase in the current treatment and disposal rate to \$4.05/M as of January 1, 2024. In a letter dated June 26, 2024 the City received notice from the City of Port Orange Finance Director stating a rate increase to \$4.28/M as of October 1, 2024 per the amended agreement. With this letter Port Orange Resolution 2024-18 was included showing the increased rates for the processing of City of Daytona Beach Shores sewage through September 30, 2028. Another letter was dated February 20, 2026 stating the new rate as of October 1, 2026 along with Resolution 2026-04 including the rate increases.

October 1, 2025 \$4.53 per 1,000 gallons

October 1, 2026 \$4.79 per 1,000 gallons

On July 28, 2026 there will be a hearing to discuss the \$0.26/M increase in sewer processing and how this increase would be passed to all customers. Current, monthly base charges, including up to 3,000 gallons of sewer for "in-city" customers will increase from \$42.81 per month to \$44.99 per month. Monthly usage above 3,000 gallons will increase from \$14.11/M to \$14.84/M. For "outside-city" customers the monthly base rate will increase from \$63.96 to \$66.43 with usage above 3,000 gallons increasing from \$21.16/M to \$21.99/M.

The increases are based on cpi, March over March, at 3.27% and the \$0.75/M for processing the initial 3,000 gallons of sewage per Port Orange Resolution 2026-04.

FISCAL IMPACT STATEMENT:

Rates are included in the Fiscal Year 2026-27 Budget.

BACKGROUND:

LEGAL REVIEW:

RECOMMENDATION:

To approve Resolution 2026-10 FY 2026-27 Sewer Rates as presented.

SUGGESTED MOTION:

Motion to approve Resolution 2026-10 FY 2026-27 Sewer Rates as presented.

- ATTACHMENT:**
1. Resolution 24-18 - Water - Wastewater Fee Schedule
 2. Resolution No. 26-4 (002)
 3. DBS rate increase notification letter 2-20-2026
 4. Resolution 2026-10 sewer rates revised fy 26-27

RESOLUTION NO. 24-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA, ESTABLISHING AND ADOPTING UTILITY SERVICE FEES, RATES AND CHARGES AND REVISED PROCESSES, ESTABLISHING SCHEDULE OF MONTHLY WATER CHARGES; ESTABLISHING SCHEDULE OF MONTHLY SEWER CHARGES; ESTABLISHING CHARGES AND RATES FOR RECLAIMED WATER SYSTEM; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING RESOLUTIONS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 74 of the Code of Ordinances of the City of Port Orange, Florida, provides for the establishment of certain utility fees and charges by resolution of the City Council; and

WHEREAS, the City Council commissioned a utility rate study performed by Raftelis Financial Consultants, Inc. and has determined, based on that study, that the rates reflected herein are fair and equitable and necessary to fund the proper operation of the City's utility systems.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. Adoption of Utility Fee Schedule

The City Council of the City of Port Orange, Florida hereby adopts the following utility fee schedule.

PART A – DEVELOPMENT AND GROWTH RELATED FEES

Section 2. Development Fee Schedule – Water and Sewer Service

The following Development Fees Schedule set forth in this section shall become effective April 1 of the year as stated below.

A. Inside City Limits:

1. For each equivalent living unit connected to the system (including: single family or multiple family on a public or private utility systems):

Water Service Development Fee	
Effective April 1, 2024	\$1,545.00

Sewer Service Development Fee	
Effective April 1, 2024	\$1,674.00
Effective April 1, 2025	\$1,808.00
Effective April 1, 2026	\$1,942.00
Effective April 1, 2027	\$2,076.00

2. For each campsite, space or other facility for temporary use in a campground or recreational park connected to the system:

Water Service Development Fee	
Effective April 1, 2024	\$618.00

Sewer Service Development Fee	
Effective April 1, 2024	\$669.60
Effective April 1, 2025	\$723.20
Effective April 1, 2026	\$776.80
Effective April 1, 2027	\$830.00

3. For each motel, hotel, commercial or industrial use connected to the system:

Water Service Development Fee		
Effective April 1, 2024 - \$1,545.00 per equivalent living unit plus an amount computed as follows:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$103.67	15
31 & Above	\$ 77.75	30

Sewer Service Development Fee		
Effective April 1, 2024 - Sewer Development Fee per equivalent living unit set forth in Subsection A.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$120.53	15
31 & Above	\$ 90.40	30

Sewer Service Development Fee		
Effective April 1, 2025 - Sewer Development Fee per equivalent living unit set forth in Subsection A.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$138.39	15
31 & Above	\$103.80	30

B. Outside City Limits

1. For each equivalent living unit connected to the system (Including: single family or multi-family for a public or private utility systems) a surcharge of 25% shall be added to the fees set forth in subsection A. 1. above pursuant to s. 180.191, Florida Statutes.
2. For each campsite, space or other facility for temporary use in a campground or recreational park connected to the system a surcharge of 25% shall be added to the fees set forth in subsection A. 2. above pursuant to s. 180. 191, Florida Statutes.
3. For each motel, hotel, commercial or industrial use connected to the system a surcharge of 25% shall be added to the fees set forth in subsection A.3. above pursuant to s. 180. 191, Florida Statutes.

C. City of Daytona Beach Shores: (Treatment Only)

1. For each equivalent living unit connected to the system (including: single-family and multi-family for public or private utility systems):

Sewer Service Development Fee	
Effective April 1, 2024	\$998.00

2. For each motel, hotel, commercial or industrial use connected to the system:

Sewer Service Development Fee		
Sewer Development Fee per equivalent living unit set forth in Subsection C.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$66.53	15
31 & Above	\$49.90	30

Each additional equivalent living unit occasioned by changes in property usage subsequent to the effective date of this resolution shall be subjected to a Development Fee computed in accordance with the foregoing criteria.

Section 3. Connection Charges for Water Service - Potable & Reclaimed**Connection Charges**

Connection charges are not refundable and are due and payable prior to connection or reconnection to the utility system.

A. Inside City Limits:

The following charges shall be required for each connection made to the utility system inside the City limits:

Connection Charge		
METER SIZE	POTABLE	RECLAIMED/IRRIGATION
¾ inch	\$ 750.00	\$ 750.00
1 inch	\$1,030.00	\$1,030.00
1 ½ inch	\$1,220.00	\$1,220.00
2 inch	\$1,905.00	\$1,535.00
3 inch or larger	\$525.00 plus actual material and labor	

B. Outside City Limits:

For each connection made to the water system outside of the City limits a surcharge of 25% shall be added to the fees set forth in subsection A. above pursuant to s. 180.191, Florida Statutes.

If a pressure main tap is required to complete connection, the pressure main tapping charge set forth in Section 12 of this Resolution shall be added to the connection charge. Charges for new service extensions shall be based on actual material, labor and equipment costs.

Section 4. Connection Charges for Sewer Service

There shall be no charge for a service connection made to the sewer system if such service connection is made at the same time as construction of sewer mains and is developer-installed. However, if a service connection is required after construction of the sewer main, or if the City pays for a service connection concurrent with a line extension, then the City will provide materials and labor to bring the service main to the property line of the lot or parcel to be connected and a minimum charge of \$1,775.00 per service connection shall apply. The actual connection charge may be greater than the minimum charge if the actual cost to the City is greater than the minimum charge set forth in this Section.

PART B – DEPOSITS AND VARIOUS UTILITY RELATED CHARGESSection 5. Application and Deposits for ServiceA. Primary Utility Meter Deposit

Requests for new utility service shall be processed in accordance with Section 74-33(d) of the Code of Ordinances. The Finance Director shall waive deposits for property owners who have maintained a current account and have not been charged late fees or processed for a shut-off in the previous 36 months.

Upon the City becoming aware that a customer is deceased, the name on the account shall be changed to "Estate of [name of deceased]" and the deposit shall be applied to

the account. For estates where there are multiple owners or tenants listed on the property deed or lease, the deposit may be transferred to a new account in the name of a surviving co-owner or co-tenant, upon request.

In cases of divorce requiring a change of account holder, a new deposit shall be required unless the court instructs otherwise.

All utility deposits will be held in a non-interest-bearing account.

MINIMUM DEPOSIT – FOR PRIMARY METER ARE AS FOLLOWS:		
METER SIZE	OWNER OF PROPERTY	TENANT
3/4 inch	\$120.00	\$210.00
1 inch	\$240.00	\$420.00
1 1/2 inch	\$360.00	\$630.00
2 inch	\$912.00	\$1,596.00
3 inch	\$1,260.00	\$2,205.00
4 inch	\$1,680.00	\$2,940.00
6 inch	\$4,200.00	\$7,350.00
8 inch	\$5,040.00	\$8,820.00
10 inch	\$7,200.00	\$12,600.00

B. DEPOSITS IN ADDITION TO PRIMARY METER – AT SAME ADDRESS

In addition to the primary meter above an additional deposit will be required for an additional reclaimed or potable meter.

ADDITIONAL METER DEPOSIT ARE AS FOLLOWS:		
METER SIZE	OWNER OF PROPERTY	TENANT
3/4 inch	\$42.00	\$96.00
1 inch	\$84.00	\$192.00
1 1/2 inch	\$126.00	\$288.00
2 inch	\$319.00	\$729.00
3 inch	\$441.00	\$1,008.00
4 inch	\$588.00	\$1,344.00

All utility deposits will be held in a non-interest-bearing account.

- C. Customers who have been processed for disconnection for non-payment two times within a twelve-month period or have a credit history evidencing delinquent payments on their accounts, will be required to pay an additional deposit equal to three (3) months average invoice, averaged over the previous 12 months.
- D. The application for service shall require a valid driver's license or valid government-issued identification card and either proof of ownership or a valid lease agreement. A W-9 is required for all accounts establishing service in a business name. Should an applicant refuse to provide valid identification, the customer will be refused utility service.

- E. The deposits outlined in this Section apply to all residential and commercial property owners and shall be refunded if a change of ownership can be verified. Deposits for residential owners who have maintained a current account and have not been charged late fees or processed for a shut-off in the previous 36 months shall be applied to future utility bills upon request by the residential owner. Deposits for tenant accounts shall be held until the account is closed.

Section 6. Portable Water Meter Charges

- A. Upon receipt of the meter, the customer will pay a \$1,615.00 security deposit plus a hydrant meter charge of \$300.00. Upon return of the meter in good working condition, the individual or firm will receive a refund of \$1,615.00 less any outstanding charges and fees.
- B. All portable meters must be read, or usage reported monthly and charged a standard inside commercial water rate based on the meter size plus a \$30.00 monthly processing fee. It is the responsibility of the customer to bring the meter into the Customer Service or Meter Reading Office to be read or to email the meter shop a photo of the face of the meter showing the reading and register number.
- C. Under special circumstances that include semi-permanently installed meters, and upon notification of the location of the meter, the City will read the meter on site. If the customer fails to contact the City to request the meter to be read on a monthly basis, the meter shall be returned to the City and the customer shall be required to pay the hydrant meter charge of \$300.00 and any additional outstanding sums in order to renew service.
- D. Any damage to a portable meter will be addressed in accordance with Section 74-36(b) of the Code of Ordinances.
- E. The account holder is responsible for all usage charges regardless of who may have used the water.

Section 7. Account Service Charges

- A. There will be a \$45.00 service charge for a new account for water service where connection to the water system and installation of a meter has previously been made. This charge is not applicable to the original connection to the water system and installation of a meter. A credit of \$30.00 will be applied for all customers who enroll in automatic bank draft (autopay) and paperless billing.
- B. There will be a \$45.00 service charge for a reconnect to turn-on water where connection to the water system and installation of a meter has previously been made. This charge is not applicable to the original connection to the water system and installation of a meter.

- C. There will be a \$115.00 service charge for a new account or reconnect requiring unscheduled service after regular business hours as defined in subsection 8.B. below, or service on the same day to turn on water where connection to the water system and installation of a meter have previously been made.
- D. If more than one (1) meter exists at a single location (such as meters for reclaimed water), only one (1) service charge shall apply per service call.
- E. All service charges on an unpaid balance will be computed as if total consumption occurred during the first month after the date the meter was previously read.
- F. As defined in Section 812.14 of the Florida Statutes or Section 74-40 of the Code of Ordinances, tampering with a utility meter is prohibited. The fine amount for tampering in violation of Section 74-40 shall be three times the amount of the service plus \$115.00.
- G. A delinquent fee of \$45.00 shall be assessed on all bills paid later than 20 days after the due date whether or not service has been interrupted.

Section 8. Extraordinary Service Call Charges

- A. Extraordinary service calls outside of regular maintenance (for example, locating a meter covered during grading or sodding on the property, unplugging sewer stoppages, or repairing damages attributable to customer activity) shall require a minimum \$45.00 service charge. Additionally, the customer will be billed for the cost of regaining access to the meter and restoring service, and for any damage to the meter or utility system caused by building, construction or other activity on the property or any other reason.
- B. Extraordinary service calls outside of regular maintenance requiring service on Saturdays, Sundays, holidays or after 4:30 p.m., Monday through Friday shall require a \$115.00 service charge together with the additional charges set forth in subsection A. of this Section.
- C. Service charges for extraordinary service calls related to temporary utility reconnection for home inspection shall be paid in advance of the service call. Notice of temporary reconnection shall be provided to the City at least twenty-four (24) hours in advance. Temporary utility reconnection service shall not exceed four (4) hours in duration during the hours of 10 a.m. to 3:30 p.m.

Section 9. Meter Test Charges

- A. Bench Test
There shall be a \$115.00 service charge for customers requesting a meter bench test for accuracy on a 3/4-inch meter. All other bench tests are to be billed at cost. If the meter is found to be substantially inaccurate, this charge will not be assessed. Substantially

inaccurate shall be construed to mean a deviation greater than two and one-half percent (2-1/2%) from perfect registration.

B. Meter Check – At Service Location

There will be a \$30.00 service charge for a customer ordered meter check after information has been provided regarding consumption. If the reading is found to be in error or the meter is not functioning properly then this charge will not be assessed.

Section 10. Swimming Pool Service Charges

To avoid excessive sewer charges when filling swimming pools where sewer service is provided by the City of Port Orange, a credit against the sewer charge may be given for the amount of water used to fill the swimming pool when requested within twelve months of the pool being filled in accordance with Section 2-240 of the Code of Ordinances.

Section 11. Backflow Inspection/Testing Charge

All owners of non-single-family backflow prevention devices connected to the City's potable water system are required to inspect and test these devices annually using a licensed professional in accordance with Section 74-249 of the Code of Ordinances. Certified test results are to be provided to the City immediately thereafter. There shall be a monthly charge of \$3.33 for inspection and testing of each single-family residential backflow prevention device by the City.

Section 12. Minimum Tapping Charges

The following minimum charges shall apply for approved taps into existing pressure mains and/or sewer manhole coring (potable water main, sewer force main, reclaimed water main, and gravity sewer):

TAP SIZE	PRESSURE MAIN	SEWER MANHOLE CORING
1 inch	\$300.00	\$ N/A
2 inch	430.00	N/A
4 inch	705.00	805.00
6 inch	705.00	805.00
8 inch	705.00	805.00
10 inch	775.00	1,055.00
12 inch	840.00	1,355.00

The above charges do not include jacking and boring, crossing of City streets, related restoration, permitting, and valves and/or related parts. If extenuating circumstances exist, additional tapping charges may apply.

Section 13. Fire Hydrant Maintenance Charges

- A. There shall be a monthly maintenance charge of \$10.00 for each privately owned fire hydrant located within the City limits and outside of public right-of-way or public utility easements.
- B. There shall be a monthly maintenance charge of \$12.50 for each privately owned fire hydrant located outside the City limits and outside of public right-of-way or public utility easements when served by the City's water distribution system.

Section 14. Fire Sprinkler System Charges

- A. Single-Family Residential and Multi-Family Residential
 - 1. Fire sprinkler systems with demand requiring a service size of two inches (2") or smaller, when combined with domestic water system demand, shall utilize one (1) standard meter connection. Monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution.
 - 2. Fire sprinkler systems requiring a service size larger than two inches (2") may have a connection common with the domestic water system or a separate connection. If the fire sprinkler connection line is metered, monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution. If the fire sprinkler connection is unmetered, a monthly charge shall be billed as provided in subsection D. of this Section.
- B. Motel, Hotel, Commercial and Industrial

Fire sprinkler systems may have a connection common with the domestic water system or a separate connection. If the domestic fire sprinkler connection is metered, monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution. If the fire sprinkler connection is unmetered, a monthly charge shall be billed as provided in subsection D. of this Section.
- C. New Fire Sprinkler Service Installations

Charges for providing fire sprinkler service shall be determined by the work necessary for a complete installation and shall be based on the applicable provisions of Section 3 and Section 12 of this resolution. The required backflow prevention device shall be charged for annual testing in accordance with Section 11.

D. Monthly Charges for Unmetered Fire Sprinkler Systems

The following charges shall apply for all unmetered water sprinkler systems for fire protection; and billed monthly as follows:

SERVICE SIZE	INSIDE CITY
2 inch	\$4.62
3 inch	8.66
4 inch	14.44
6 inch	28.88
8 inch	46.20
10 inch	66.41
12 inch	124.16

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the above charges set forth in subsection D above pursuant to s. 180.191, Florida Statutes.

PART C – WATER AND SEWER CONSUMPTION CHARGES**Section 15. Schedule of Monthly Water Charges**

The following monthly charges shall apply for the use, or availability for use, of the water service system of the City based on consumption as shown by monthly meter readings. If connection is required pursuant to Section 74-31 of the Code of Ordinances, water service is deemed available for use.

A. Residential

1. Inside the City limits of Port Orange, the minimum monthly charges shall be \$10.45 for each unit plus usage billed as follows:
2. Usage:

USAGE:		
BLOCK 1	(0 – 2,000 gallons)	\$1.56 per thousand gallons
BLOCK 2	(2,001 – 6,000 gallons)	\$4.10 per thousand gallons
BLOCK 3	(6,001 – 12,000 gallons)	\$5.58 per thousand gallons
BLOCK 4	(12,001 – 18,000 gallons)	\$7.07 per thousand gallons
BLOCK 5	(18,001 + gallons)	\$11.31 per thousand gallons

Non-connected customers will be charged the minimum monthly charge.

3. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A.1. or A.2. above pursuant to s. 180.191, Florida Statutes.
 4. Non-connected customers will be charged the minimum monthly charge.
- B. Multi- Family Residential – (Apartment, Condominium, or Time-share Resort using a public or private utility system with Master Meter).
1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$10.45 for each equivalent living unit plus usage billed at \$3.39 per thousand gallons.
 2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge set forth in subsection B.1. above pursuant to s. 180.191, Florida Statutes.
 3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections B.1. or B.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.
 4. Multi-family residential properties with individual meters shall be billed at the single-family rates established in subsection 15.A.
- C. Campground and Recreational Park including Private Utility Systems
1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$10.45 for each equivalent living unit plus usage billed at \$ 3.39 per thousand gallons.
 2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C.1. above pursuant to s. 180.191, Florida Statutes.
 3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections C.1. or C.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.
- D. Motel, Hotel, Commercial and Industrial (to include water only accounts)
1. Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule:

METER SIZE	MONTHLY CHARGE
3/4 inch	\$10.45

1 inch	\$17.42
1 1/2 inch	\$34.84
2 inch	\$55.74
3 inch	\$104.52
4 inch	\$174.20
6 inch	\$348.40
8 inch	\$557.44
10 inch	\$801.32

In addition to the minimum monthly charge, each account shall be billed for usage at \$3.30 per thousand gallons.

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection D.1. above pursuant to s. 180.191, Florida Statutes.

E. Multi- Family Residential (Mobile Home Parks and Manufactured Home Parks) using a public or private utility system with Master Meter.

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$ 10.45 for each unit plus usage billed as follows:

USAGE:		
BLOCK 1	(0 – 2,000 gallons)	\$1.56 per thousand gallons
BLOCK 2	(2,001 – 6,000 gallons)	\$4.10 per thousand gallons
BLOCK 3	(6,001 – 12,000 gallons)	\$5.58 per thousand gallons
BLOCK 4	(12,001 – 18,000 gallons)	\$7.07 per thousand gallons
BLOCK 5	(18,001 + gallons)	\$11.31 per thousand gallons

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection E.1. above pursuant to s. 180.191, Florida Statutes.

F. Town of Ponce Inlet Wholesale Water Rates

The Town of Ponce Inlet shall be charged a minimum rate per month per Master meter, plus usage billed per thousand gallons as follows:

Effective Date	Minimum Rate	Usage (Per Thousand Gallons)
January 1, 2025	\$71.93	\$4.43
January 1, 2026	\$73.91	\$4.55
January 1, 2027	\$75.94	\$4.68

Section 16. Schedule of Monthly Sewer Charges

The following monthly charges shall apply for the use, or availability for use, of the sanitary sewage facilities of the City. Charges shall be based on consumption recorded on an approved water or sewer meter.

A. Residential

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.08 for each unit plus usage billed at \$4.86 per thousand gallons for 0 – 12,000 gallons. Usage over 12,000 gallons will not be billed. Non-connected customers shall be billed a minimum monthly availability charge of \$13.08. Each customer connected to sewer, but not connected to water shall be billed a monthly charge of \$32.54.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge availability charge and usage charges set forth in subsection A.1. above pursuant to s. 180.191, Florida Statutes.

B. Multi-Family Residential (Apartment, Condominium, or Time-Share Resort using a public or private utility system with Master Meter)

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.08 for each unit plus usage billed at \$4.86 per thousand gallons.
3. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections B.1. or B.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.

C. Campground and Recreational Park to include Private Utility Systems

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.08 for each equivalent full time or short-term unit, plus usage billed at \$4.86 per thousand gallons.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings

with master meters will be billed, as described in subsections C.1. or C.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.

D. Motel, Hotel, Commercial and Industrial

1. Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule, plus usage billed at \$4.86 per thousand gallons:

MINIMUM MONTHLY CHARGE:	
3/4" meter	\$13.08
1" meter	\$21.81
1 1/2" meter	\$43.61
2" meter	\$69.78
3" meter	\$130.84
4" meter	\$218.07
6" meter	\$436.14
8" meter	\$697.82
10" meter	\$1,003.12
Non-connected	\$13.08

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection D.1. above pursuant to s. 180.191, Florida Statutes.

E. Multi-Family Residential (Mobile Home Parks and Manufactured Home Parks) using a public or private utility system with Master Meter.

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.08 for each unit, plus usage billed at \$4.86 per thousand gallons.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection E.1. above pursuant to s. 180.191, Florida Statutes.

F. Septic Haulers

Direct disposal at the reclaimed water plant shall not be permitted under any circumstances, except where the said septic hauler is working under contract with and on behalf of the City of Port Orange. In such instances, charges shall be defined in the contract.

G. City of Daytona Beach Shores Wholesale Sewer Rates

The City of Daytona Beach Shores shall be charged usage per thousand gallons of untreated sewage flow, as follows:

Effective Date	Usage (Per Thousand Gallons)
October 1, 2024	\$4.28
October 1, 2025	\$4.53
October 1, 2026	\$4.79

Section 17. Minimum Billing for Partial Monthly Service

The minimum monthly water and sewer utility charges shall apply to all accounts with service availability. Minimum monthly charges shall be prorated during the initial and final month of service.

Section 18. Voluntary Suspension of Service & Minimum Charges to Vacate Developed Properties

The minimum monthly water and sewer utility charges shall not be suspended during vacation periods or such periods of time that a property is vacated. In order to prevent unauthorized water usage while a customer is on vacation (for a minimum of three months) the customer may request that the City lock-off the meter at no cost to the customer. The customer will not be required to pay a service charge if a request is received the day prior to the need to resume service.

Inactive accounts for vacant lots or spaces in mobile home parks or private utility systems having master meters, when such lots or spaces are billed separately, shall have the minimum monthly charges assessed to the property owner.

Section 19. Reclaimed Water System Charges

A. Monthly Charges

Monthly charges begin after connection or reconnection to the reclaimed water system. The following monthly charges shall apply for the connection to and use of the reclaimed water system of the City based on the meter size and consumption as shown by monthly meter readings to have been delivered. The monthly charges shall include a minimum charge as determined by the meter size plus usage charges billed as set forth:

RECLAIMED WATER BLOCK RANGES ARE AS FOLLOWS:

METER SIZE:	BLOCK 1	BLOCK 2	BLOCK3
3/4 INCH	0 – 12,000	12,001 – 18,000	18,001+
1 inch	0 – 20,000	20,001 – 30,000	30,001+
1 1/2 inch	0 – 40,000	40,001 – 60,000	60,001+
2 inch	0 – 64,000	64,001 – 96,000	96,001+
3 inch	0 – 120,000	120,001 – 180,000	180,001+
4 inch	0 – 200,000	200,001 – 300,000	300,001+
6 inch	0 – 400,000	400,001 – 600,000	600,001+
8 inch	0 – 640,000	640,001 – 960,000	960,001+
10 inch	0 – 920,000	920,001 – 1,380,000	1,380,001+

1. Inside the City

MINIMUM MONTHLY CHARGE:	
3/4" meter	\$9.51
1" meter	\$15.85
1 1/2" meter	\$31.70
2" meter	\$50.72
3" meter	\$95.10
4" meter	\$158.49
6" meter	\$316.99
8" meter	\$507.18
10" meter	\$729.06

Each customer connected to the reclaimed system shall be charged the minimum monthly charge regardless of use.

USAGE CHARGES:	
BLOCK 1	\$0.24 per thousand gallons
BLOCK 2	\$0.42 per thousand gallons
BLOCK 3	\$0.48 per thousand gallons

2. Outside the City

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A.1. above pursuant to s. 180.191, Florida Statutes.

B. INTERRUPTIBLE SERVICE RATE

Customers that have an alternate water source on site for alternate irrigation water supply shall be eligible for an interruptible service rate. Upon approval by the Public Utility Director or the designee, the monthly charges for this rate shall include a minimum charge determined by the meter size as set forth on the schedule in subsection A. of this Section, plus usage billed at \$0.24 per thousand gallons inside the City. Service under this category may be interrupted at any time by the City.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B. above pursuant to s. 180.191, Florida Statutes.

Section 20. Irrigation/Sprinkler Charges

Monthly charges begin after connection or reconnection of an irrigation/sprinkler meter. The following monthly charges shall apply for the use of the water system of the City based on the meter size and consumption as shown by monthly meter readings. The monthly charges shall include a minimum charge as determined by the meter size plus usage charges billed as set forth.

A. Residential

Inside the City limits of Port Orange, the minimum monthly charges shall be billed as follows:

METER SIZE	MONTHLY CHARGE:
3/4" meter	\$10.45
1" meter	\$17.42
1 1/2" meter	\$34.84
2" meter	\$55.74

Usage shall be charged at \$5.54 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A. above pursuant to s. 180.191, Florida Statutes.

B. Multi-Family Residential – (Apartment, Condominium, or Time-Share Resort and Mobile Home Park using a public or private utility system with Master Meter).

Inside the City limits of Port Orange, the minimum monthly charge shall be as follows:

MINIMUM MONTHLY CHARGE (PER ACCOUNT)	
3/4" meter	\$10.45
1" meter	\$17.42
1 1/2" meter	\$34.84
2" meter	\$55.74
3" meter	\$104.52
4" meter	\$174.20
6" meter	\$348.40
8" meter	\$557.44
10" meter	\$801.32

Usage shall be charged at \$5.54 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B. above pursuant to s. 180.191, Florida Statutes.

C. Motel, Hotel, Commercial and Industrial

Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule:

METER SIZE	MONTHLY CHARGE:
3/4 inch	\$10.45
1 inch	\$17.42
1 1/2 inch	\$34.84
2 inch	\$55.74
3 inch	\$104.52
4 inch	\$174.20
6 inch	\$348.40
8 inch	\$557.44
10 inch	\$801.32

In addition to the minimum monthly charge, each account shall be billed for usage at \$5.54 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C. above pursuant to s. 180.191, Florida Statutes.

PART D– MISCELLANEOUS CHARGES AND ADJUSTMENTS

Section 21. Collections Process and Delinquent Charges

- A. Any account that is sent to collections will be charged a collection fee of \$45.00.
- B. Any account that has been processed for a lien or satisfaction of lien will be charged the processing fees charged by Volusia County plus an additional \$45.00 City administration fee.
- C. A delinquent fee of \$45.00 shall be assessed on all bills paid later than 20 days after the due date whether or not service has been interrupted.

Section 22. Account Adjustments

- A. Increases in charges to address under billing resulting solely from the City's error will be applied prospectively only. Credits to customer accounts due to overbilling resulting solely from the City's error will be refunded to the maximum extent required by law.

Section 23. Rate Review

The City Council shall review and assess the rates established herein in accordance with the requirements of outstanding bond resolution and covenants contained therein. Based on the approved Rate Study presented by Raftelis, rates will increase as follows (Excludes the City of Daytona Beach Shores and Town of Ponce Inlet rates which are specified in Sections 15F and 16G):

Summary of Proposed Retail and Wholesale Rate Adjustments		
Description	2026	2027
Proposed Rate Revenue Adjustments:		
Water System	2.75%	2.75%
Wastewater System	5.75%	5.75%
Reclaimed Water System	4.25%	4.25%
Effective Date of Increase	1-Jan	1-Jan

Section 24. Severability

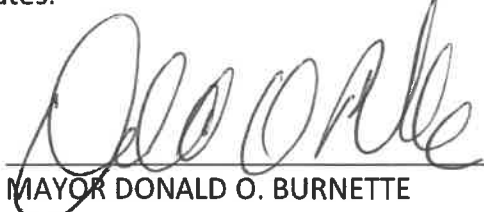
If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared severable.

Section 25. Repeal of Conflicting Resolutions

All resolutions or parts of resolutions in conflict with the provisions of this resolution are hereby repealed to the extent of such conflict. This Resolution shall supersede Resolution No. 95-21 and 23-26.

Section 26. Effective Date

This resolution shall become effective for all bills rendered after January 1, 2025, except for the fees set forth herein with stated effective dates.


MAYOR DONALD O. BURNETTE

ATTEST:


Robin L. Fenwick, MMC, City Clerk

Adopted on the 19 day of June, 2024



Reviewed and Approved: 
Shannon K. Balmer, Assistant City Attorney

RESOLUTION NO. 26-4

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA, ESTABLISHING AND ADOPTING RATES, FEES AND CHARGES FOR THE CITY'S PROVISION OF UTILITY SERVICES AND FACILITIES; ESTABLISHING THE SCHEDULE OF RATES, FEES AND CHARGES FOR WATER, SEWER AND RECLAIMED WATER UTILITY SERVICES AND FACILITIES, AND THE EFFECTIVE DATES OF EACH; APPROVING ADMINISTRATIVE PROCESSES ASSOCIATED WITH SUCH RATES, FEES AND CHARGES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING RESOLUTIONS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 74 of the Code of Ordinances of the City of Port Orange, Florida (the "City"), provides for the establishment of certain utility fees and charges by resolution of the City Council; and

WHEREAS, the City Council commissioned the City of Port Orange Water and Wastewater Utility System Rate and Development Fee Study performed by Raftelis Financial Consultants, Inc. (the "Rate Study") dated November 14, 2023 and has determined, based on that study, that the rates reflected herein are fair and equitable and necessary to fund the proper operation, maintenance, repair and improvement of the City's utility systems, including the payment of debt service on bond and other debt obligations issued by the City from time to time to finance improvements to the utility systems, and the provision of expansion and capacity related capital facilities which are necessitated by new growth and development; and

WHEREAS, the City Council provided notice of its intent to consider the utility system rates, fees and charged approved and adopted hereunder as required by law including through the City's utility billing process in accordance with s. 180.136, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA:

Section 1. Adoption of Utility Fee Schedule

The City Council of the City of Port Orange, Florida hereby adopts the following utility fee schedule.

PART A – DEVELOPMENT AND GROWTH RELATED FEES

Section 2. Development Fee Schedule – Water and Sewer Service

The following Development Fees Schedule set forth in this section shall become effective April 1 of the year as stated below, in accordance with s. 163.31801(6), Florida Statutes.

A. Inside City Limits:

1. For each equivalent living unit connected to the system (including: single family or multiple family on a public or private utility systems):

Water Service Development Fee	
Effective April 1, 2024	\$1,545.00

Sewer Service Development Fee	
Effective April 1, 2024	\$1,674.00
Effective April 1, 2025	\$1,808.00
Effective April 1, 2026	\$1,942.00
Effective April 1, 2027	\$2,076.00

2. For each campsite, space or other facility for temporary use in a campground or recreational park connected to the system:

Water Service Development Fee	
Effective April 1, 2024	\$618.00

Sewer Service Development Fee	
Effective April 1, 2024	\$669.60
Effective April 1, 2025	\$723.20
Effective April 1, 2026	\$776.80
Effective April 1, 2027	\$830.00

3. For each motel, hotel, commercial or industrial use connected to the system:

Water Service Development Fee		
Effective April 1, 2024 - \$1,545.00 per equivalent living unit plus an amount computed as follows:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$103.67	15
31 & Above	\$ 77.75	30

Sewer Service Development Fee		
Effective April 1, 2024 - Sewer Development Fee per equivalent living unit set forth in Subsection A.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$120.53	15
31 & Above	\$ 90.40	30

Sewer Service Development Fee		
Effective April 1, 2025 - Sewer Development Fee per equivalent living unit set forth in Subsection A.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$138.39	15
31 & Above	\$103.80	30

B. Outside City Limits

1. For each equivalent living unit connected to the system (Including: single family or multi-family for a public or private utility systems) a surcharge of 25% shall be added to the fees set forth in subsection A. 1. above pursuant to s. 180.191, Florida Statutes.
2. For each campsite, space or other facility for temporary use in a campground or recreational park connected to the system a surcharge of 25% shall be added to the fees set forth in subsection A. 2. above pursuant to s. 180.191, Florida Statutes.
3. For each motel, hotel, commercial or industrial use connected to the system a surcharge of 25% shall be added to the fees set forth in subsection A.3. above pursuant to s. 180.191, Florida Statutes.

C. City of Daytona Beach Shores: (Treatment Only)

1. For each equivalent living unit connected to the system (including: single-family and multi-family for public or private utility systems):

Sewer Service Development Fee	
Effective April 1, 2024	\$998.00

2. For each motel, hotel, commercial or industrial use connected to the system:

Sewer Service Development Fee		
Sewer Development Fee per equivalent living unit set forth in Subsection C.1. hereinabove, plus the following amount:		
NUMBER OF FIXTURE UNITS	AMOUNT PER FIXTURE UNIT	EACH FIXTURE UNIT OVER
0-15	\$ 0.00	0
16-30	\$66.53	15
31 & Above	\$49.90	30

Each additional equivalent living unit occasioned by changes in property usage subsequent to the effective date of this resolution shall be subjected to a Development Fee computed in accordance with the foregoing criteria.

Section 3. Connection Charges for Water Service - Potable & ReclaimedConnection Charges

Connection charges are not refundable and are due and payable prior to connection or reconnection to the utility system.

A. Inside City Limits:

The following charges shall be required for each connection made to the utility system inside the City limits:

Connection Charge		
METER SIZE	POTABLE	RECLAIMED/IRRIGATION
¾ inch	\$ 750.00	\$ 750.00
1 inch	\$1,030.00	\$1,030.00
1 ½ inch	\$1,220.00	\$1,220.00
2 inch	\$1,905.00	\$1,535.00
3 inch or larger	\$525.00 plus actual material and labor	

B. Outside City Limits:

For each connection made to the water system outside of the City limits a surcharge of 25% shall be added to the fees set forth in subsection A. above pursuant to s. 180.191, Florida Statutes.

If a pressure main tap is required to complete connection, the pressure main tapping charge set forth in Section 12 of this Resolution shall be added to the connection charge. Charges for new service extensions shall be based on actual material, labor and equipment costs.

Section 4. Connection Charges for Sewer Service

There shall be no charge for a service connection made to the sewer system if such service connection is made at the same time as construction of sewer mains and is developer-installed. However, if a service connection is required after construction of the sewer main, or if the City pays for a service connection concurrent with a line extension, then the City will provide materials and labor to bring the service main to the property line of the lot or parcel to be connected and a minimum charge of \$1,775.00 per service connection shall apply. The actual connection charge may be greater than the minimum charge if the actual cost to the City is greater than the minimum charge set forth in this Section.

PART B – DEPOSITS AND VARIOUS UTILITY RELATED CHARGES**Section 5. Application and Deposits for Service****A. Primary Utility Meter Deposit**

Requests for new utility service shall be processed in accordance with Section 74-33(d) of the Code of Ordinances. The Finance Director shall waive deposits for property owners who have maintained a current account and have not been charged late fees or processed for a shut-off in the previous 36 months.

Upon the City becoming aware that a customer is deceased, the name on the account shall be changed to "Estate of [name of deceased]" and the deposit shall be applied to the account. For estates where there are multiple owners or tenants listed on the property deed or lease, the deposit may be transferred to a new account in the name of a surviving co-owner or co-tenant, upon request.

In cases of divorce requiring a change of accountholder, a new deposit shall be required unless the court instructs otherwise.

All utility deposits will be held in a non-interest-bearing account.

MINIMUM DEPOSIT – FOR PRIMARY METER ARE AS FOLLOWS:		
METER SIZE	OWNER OF PROPERTY	TENANT
3/4 inch	\$120.00	\$210.00
1 inch	\$240.00	\$420.00
1 1/2 inch	\$360.00	\$630.00
2 inch	\$912.00	\$1,596.00
3 inch	\$1,260.00	\$2,205.00
4 inch	\$1,680.00	\$2,940.00
6 inch	\$4,200.00	\$7,350.00
8 inch	\$5,040.00	\$8,820.00
10 inch	\$7,200.00	\$12,600.00

B. DEPOSITS IN ADDITION TO PRIMARY METER – AT SAME ADDRESS

In addition to the primary meter above an additional deposit will be required for an additional reclaimed or potable meter.

ADDITIONAL METER DEPOSIT ARE AS FOLLOWS:		
METER SIZE	OWNER OF PROPERTY	TENANT
3/4 inch	\$42.00	\$96.00
1 inch	\$84.00	\$192.00
1 1/2 inch	\$126.00	\$288.00
2 inch	\$319.00	\$729.00
3 inch	\$441.00	\$1,008.00
4 inch	\$588.00	\$1,344.00

All utility deposits will be held in a non-interest-bearing account.

- C. Customers who have been processed for disconnection for non-payment two times within a twelve-month period or have a credit history evidencing delinquent payments on their accounts, will be required to pay an additional deposit equal to three (3) months average invoice, averaged over the previous 12 months.
- D. The application for service shall require a valid driver's license or valid government-issued identification card and either proof of ownership or a valid lease agreement. A W-9 is required for all accounts establishing service in a business name. Should an applicant refuse to provide valid identification, the customer will be refused utility service.
- E. The deposits outlined in this Section apply to all residential and commercial property owners and shall be refunded if a change of ownership can be verified. Deposits for residential owners who have maintained a current account and have not been charged late fees or processed for a shut-off in the previous 36 months shall be applied to future utility bills upon request by the residential owner. Deposits for tenant accounts shall be held until the account is closed.

Section 6. Portable Water Meter Charges

- A. Upon receipt of the meter, the customer will pay a \$1,615.00 security deposit plus a hydrant meter charge of \$300.00. Upon return of the meter in good working condition, the individual or firm will receive a refund of \$1,615.00 less any outstanding charges and fees.
- B. All portable meters must be read, or usage reported monthly and charged a standard inside commercial water rate based on the meter size plus a \$30.00 monthly processing fee. It is the responsibility of the customer to bring the meter into the Customer Service or Meter Reading Office to be read or to email the meter shop a photo of the face of the meter showing the reading and register number.
- C. Under special circumstances that include semi-permanently installed meters, and upon notification of the location of the meter, the City will read the meter on site. If the customer fails to contact the City to request the meter to be read on a monthly basis, the meter shall be returned to the City and the customer shall be required to pay the hydrant meter charge of \$300.00 and any additional outstanding sums in order to renew service.
- D. Any damage to a portable meter will be addressed in accordance with Section 74-36(b) of the Code of Ordinances.
- E. The account holder is responsible for all usage charges regardless of who may have used the water.

Section 7. Account Service Charges

- A. There will be a \$45.00 service charge for a new account for water service where connection to the water system and installation of a meter has previously been made. This charge is not applicable to the original connection to the water system and installation of a meter. A credit of \$30.00 will be applied for all customers who enroll in automatic bank draft (autopay) and paperless billing.
- B. There will be a \$45.00 service charge for a reconnect to turn-on water where connection to the water system and installation of a meter has previously been made. This charge is not applicable to the original connection to the water system and installation of a meter.
- C. There will be a \$115.00 service charge for a new account or reconnect requiring unscheduled service after regular business hours as defined in subsection 8.B. below, or service on the same day to turn on water where connection to the water system and installation of a meter have previously been made.
- D. If more than one (1) meter exists at a single location (such as meters for reclaimed water), only one (1) service charge shall apply per service call.
- E. All service charges on an unpaid balance will be computed as if total consumption occurred during the first month after the date the meter was previously read.
- F. As defined in Section 812.14 of the Florida Statutes or Section 74-40 of the Code of Ordinances, tampering with a utility meter is prohibited. The fine amount for tampering in violation of Section 74-40 shall be three times the amount of the service plus \$115.00.
- G. A delinquent fee of \$45.00 shall be assessed on all bills paid later than 20 days after the due date whether or not service has been interrupted.

Section 8. Extraordinary Service Call Charges

- A. Extraordinary service calls outside of regular maintenance (for example, locating a meter covered during grading or sodding on the property, unplugging sewer stoppages, or repairing damages attributable to customer activity) shall require a minimum \$45.00 service charge. Additionally, the customer will be billed for the cost of regaining access to the meter and restoring service, and for any damage to the meter or utility system caused by building, construction or other activity on the property or any other reason.
- B. Extraordinary service calls outside of regular maintenance requiring service on Saturdays, Sundays, holidays or after 3:30 p.m., Monday through Friday shall require a \$115.00 service charge together with the additional charges set forth in subsection A. of this Section.

- C. Service charges for extraordinary service calls related to temporary utility reconnection for home inspection shall be paid in advance of the service call. Notice of temporary reconnection shall be provided to the City at least twenty-four (24) hours in advance. Temporary utility reconnection service shall not exceed four (4) hours in duration during the hours of 10 a.m. to 3:30 p.m.

Section 9. Meter Test Charges

A. Bench Test

There shall be a \$115.00 service charge for customers requesting a meter bench test for accuracy on a 3/4-inch meter. All other bench tests are to be billed at cost. If the meter is found to be substantially inaccurate, this charge will not be assessed. Substantially inaccurate shall be construed to mean a deviation greater than two and one-half percent (2-1/2%) from perfect registration.

B. Meter Check – At Service Location

There will be a \$30.00 service charge for a customer ordered meter check after information has been provided regarding consumption. If the reading is found to be in error or the meter is not functioning properly then this charge will not be assessed.

Section 10. Swimming Pool Service Charges

To avoid excessive sewer charges when filling swimming pools where sewer service is provided by the City of Port Orange, a credit against the sewer charge may be given for the amount of water used to fill the swimming pool when requested within twelve months of the pool being filled in accordance with Section 2-240 of the Code of Ordinances.

Section 11. Backflow Inspection/Testing Charge

All owners of non-single-family backflow prevention devices connected to the City's potable water system are required to inspect and test these devices annually using a licensed professional in accordance with Section 74-249 of the Code of Ordinances. Certified test results are to be provided to the City immediately thereafter. There shall be a monthly charge of \$3.33 for inspection and testing of each single-family residential backflow prevention device by the City.

Section 12. Minimum Tapping Charges

The following minimum charges shall apply for approved taps into existing pressure mains and/or sewer manhole coring (potable water main, sewer force main, reclaimed water main, and gravity sewer):

TAP SIZE	PRESSURE MAIN	SEWER MANHOLE CORING
1 inch	\$300.00	\$ N/A

2 inch	430.00	N/A
4 inch	705.00	805.00
6 inch	705.00	805.00
8 inch	705.00	805.00
10 inch	775.00	1,055.00
12 inch	840.00	1,355.00

The above charges do not include jacking and boring, crossing of City streets, related restoration, permitting, and valves and/or related parts. If extenuating circumstances exist, additional tapping charges may apply.

Section 13. Fire Hydrant Maintenance Charges

- A. There shall be a monthly maintenance charge of \$10.00 for each privately owned fire hydrant located within the City limits and outside of public right-of-way or public utility easements.
- B. There shall be a monthly maintenance charge of \$12.50 for each privately owned fire hydrant located outside the City limits and outside of public right-of-way or public utility easements when served by the City's water distribution system.

Section 14. Fire Sprinkler System Charges

- A. Single-Family Residential and Multi-Family Residential
 - 1. Fire sprinkler systems with demand requiring a service size of two inches (2") or smaller, when combined with domestic water system demand, shall utilize one (1) standard meter connection. Monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution.
 - 2. Fire sprinkler systems requiring a service size larger than two inches (2") may have a connection common with the domestic water system or a separate connection. If the fire sprinkler connection line is metered, monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution. If the fire sprinkler connection is unmetered, a monthly charge shall be billed as provided in subsection D. of this Section.
- B. Motel, Hotel, Commercial and Industrial
Fire sprinkler systems may have a connection common with the domestic water system or a separate connection. If the domestic fire sprinkler connection is metered, monthly charges shall be billed as provided in Section 15 and Section 16 of this resolution. If the fire sprinkler connection is unmetered, a monthly charge shall be billed as provided in subsection D. of this Section.

C. New Fire Sprinkler Service Installations

Charges for providing fire sprinkler service shall be determined by the work necessary for a complete installation and shall be based on the applicable provisions of Section 3 and Section 12 of this resolution. The required backflow prevention device shall be charged for annual testing in accordance with Section 11.

D. Monthly Charges for Unmetered Fire Sprinkler Systems

The following charges shall apply for all unmetered water sprinkler systems for fire protection; and billed monthly as follows:

SERVICE SIZE	INSIDE CITY
2 inch	\$4.62
3 inch	8.66
4 inch	14.44
6 inch	28.88
8 inch	46.20
10 inch	66.41
12 inch	124.16

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the above charges set forth in subsection D above pursuant to s. 180.191, Florida Statutes.

PART C – WATER AND SEWER CONSUMPTION CHARGES

Section 15. Schedule of Monthly Water Charges

The following monthly charges shall apply for the use, or availability for use, of the water service system of the City based on consumption as shown by monthly meter readings. If connection is required pursuant to Section 74-31 of the Code of Ordinances, water service is deemed available for use.

A. Residential

1. Inside the City limits of Port Orange, the minimum monthly charges shall be \$10.74 for each unit plus usage billed as follows:
2. Usage:

USAGE:		
BLOCK 1	(0 – 2,000 gallons)	\$1.60 per thousand gallons
BLOCK 2	(2,001 – 6,000 gallons)	\$4.21 per thousand gallons
BLOCK 3	(6,001 – 12,000 gallons)	\$5.73 per thousand gallons
BLOCK 4	(12,001 – 18,000 gallons)	\$7.26 per thousand gallons

BLOCK 5	(18,001 + gallons)	\$11.62 per thousand gallons
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Non-connected customers will be charged the minimum monthly charge.

- 3 Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A.1. or A.2. above pursuant to s. 180.191, Florida Statutes.

4. Non-connected customers will be charged the minimum monthly charge.

B. Multi- Family Residential – (Apartment, Condominium, or Time-share Resort using a public or private utility system with Master Meter).

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$10.74 for each equivalent living unit plus usage billed at \$3.48 per thousand gallons.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge set forth in subsection B.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections B.1. or B.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.
4. Multi-family residential properties with individual meters shall be billed at the single-family rates established in subsection 15.A.

C. Campground and Recreational Park including Private Utility Systems

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$10.74 for each equivalent living unit plus usage billed at \$ 3.48 per thousand gallons.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections C.1. or C.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.

D. Motel, Hotel, Commercial and Industrial (to include water only accounts)

1. Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule:

METER SIZE	MONTHLY CHARGE
3/4 inch	\$10.74
1 inch	\$17.90
1 1/2 inch	\$35.80
2 inch	\$57.27
3 inch	\$107.39
4 inch	\$178.99
6 inch	\$357.98
8 inch	\$572.77
10 inch	\$823.36

In addition to the minimum monthly charge, each account shall be billed for usage at \$3.48 per thousand gallons.

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection D.1. above pursuant to s. 180.191, Florida Statutes.

E. Multi- Family Residential (Mobile Home Parks and Manufactured Home Parks) using a public or private utility system with Master Meter.

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$ 10.74 for each unit plus usage billed as follows:

USAGE:		
BLOCK 1	(0 – 2,000 gallons)	\$1.60 per thousand gallons
BLOCK 2	(2,001 – 6,000 gallons)	\$4.21 per thousand gallons
BLOCK 3	(6,001 – 12,000 gallons)	\$5.73 per thousand gallons
BLOCK 4	(12,001 – 18,000 gallons)	\$7.26 per thousand gallons
BLOCK 5	(18,001 + gallons)	\$11.62 per thousand gallons

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection E.1. above pursuant to s. 180.191, Florida Statutes.

F. Town of Ponce Inlet Wholesale Water Rates

The Town of Ponce Inlet shall be charged a minimum rate per month per Master meter, plus usage billed per thousand gallons as follows:

Effective Date	Minimum Rate	Usage (Per Thousand Gallons)
January 1, 2025	\$71.93	\$4.43
January 1, 2026	\$73.91	\$4.55
January 1, 2027	\$75.94	\$4.68

Section 16. Schedule of Monthly Sewer Charges

The following monthly charges shall apply for the use, or availability for use, of the sanitary sewage facilities of the City. Charges shall be based on consumption recorded on an approved water or sewer meter.

A. Residential

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.83 for each unit plus usage billed at \$5.14 per thousand gallons for 0 – 12,000 gallons. Usage over 12,000 gallons will not be billed. Non-connected customers shall be billed a minimum monthly availability charge of \$13.83. Each customer connected to sewer, but not connected to water shall be billed a monthly charge of \$34.41.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge availability charge and usage charges set forth in subsection A.1. above pursuant to s. 180.191, Florida Statutes.

B. Multi-Family Residential (Apartment, Condominium, or Time-Share Resort using a public or private utility system with Master Meter)

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.83 for each unit plus usage billed at \$5.14 per thousand gallons.
3. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections B.1. or B.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.

C. Campground and Recreational Park to include Private Utility Systems

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.83 for each equivalent full time or short-term unit, plus usage billed at \$5.14 per thousand gallons.

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C.1. above pursuant to s. 180.191, Florida Statutes.
3. The total number of Equivalent Living Units shall be calculated in accordance with Section 74-1 of the Code of Ordinances and the Florida Building Code. Buildings with master meters will be billed, as described in subsections C.1. or C.2. of this Section, on the unit basis after the Certificate of Occupancy is issued.

D. Motel, Hotel, Commercial and Industrial

1. Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule, plus usage billed at \$5.14 per thousand gallons:

MINIMUM MONTHLY CHARGE:	
3/4" meter	\$13.83
1" meter	\$23.06
1 1/2" meter	\$46.12
2" meter	\$73.79
3" meter	\$138.36
4" meter	\$230.61
6" meter	\$461.22
8" meter	\$737.94
10" meter	\$1,060.80
Non-connected	\$13.83

2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection D.1. above pursuant to s. 180.191, Florida Statutes.

E. Multi-Family Residential (Mobile Home Parks and Manufactured Home Parks) using a public or private utility system with Master Meter.

1. Inside the City limits of Port Orange, the minimum monthly charge shall be \$13.83 for each unit, plus usage billed at \$5.14 per thousand gallons.
2. Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection E.1. above pursuant to s. 180.191, Florida Statutes.

F. Septic Haulers

Direct disposal at the reclaimed water plant shall not be permitted under any circumstances, except where the said septic hauler is working under contract with and on behalf of the City of Port Orange. In such instances, charges shall be defined in the contract.

G. City of Daytona Beach Shores Wholesale Sewer Rates

The City of Daytona Beach Shores shall be charged usage per thousand gallons of untreated sewage flow, as follows:

Effective Date	Usage (Per Thousand Gallons)
October 1, 2024	\$4.28
October 1, 2025	\$4.53
October 1, 2026	\$4.79

Section 17. Minimum Billing for Partial Monthly Service

The minimum monthly water and sewer utility charges shall apply to all accounts with service availability. Minimum monthly charges shall be prorated during the initial and final month of service.

Section 18. Voluntary Suspension of Service & Minimum Charges to Vacate Developed Properties

The minimum monthly water and sewer utility charges shall not be suspended during vacation periods or such periods of time that a property is vacated. In order to prevent unauthorized water usage while a customer is on vacation (for a minimum of three months) the customer may request that the City lock-off the meter at no cost to the customer. The customer will not be required to pay a service charge if a request is received the day prior to the need to resume service.

Inactive accounts for vacant lots or spaces in mobile home parks or private utility systems having master meters, when such lots or spaces are billed separately, shall have the minimum monthly charges assessed to the property owner.

Section 19. Reclaimed Water System ChargesA. Monthly Charges

Monthly charges begin after connection or reconnection to the reclaimed water system. The following monthly charges shall apply for the connection to and use of the reclaimed water system of the City based on the meter size and consumption as shown by monthly meter readings to have been delivered. The monthly charges shall include a minimum charge as determined by the meter size plus usage charges billed as set forth:

RECLAIMED WATER BLOCK RANGES ARE AS FOLLOWS:

METER SIZE:	BLOCK 1	BLOCK 2	BLOCK3
3/4 INCH	0 – 12,000	12,001 – 18,000	18,001+
1 inch	0 – 20,000	20,001 – 30,000	30,001+
1 1/2 inch	0 – 40,000	40,001 – 60,000	60,001+
2 inch	0 – 64,000	64,001 – 96,000	96,001+
3 inch	0 – 120,000	120,001 – 180,000	180,001+
4 inch	0 – 200,000	200,001 – 300,000	300,001+
6 inch	0 – 400,000	400,001 – 600,000	600,001+
8 inch	0 – 640,000	640,001 – 960,000	960,001+
10 inch	0 – 920,000	920,001 – 1,380,000	1,380,001+

1. Inside the City

MINIMUM MONTHLY CHARGE:	
3/4" meter	\$9.91
1" meter	\$16.52
1 1/2" meter	\$33.05
2" meter	\$52.88
3" meter	\$99.14
4" meter	\$165.23
6" meter	\$330.46
8" meter	\$528.74
10" meter	\$760.05

Each customer connected to the reclaimed system shall be charged the minimum monthly charge regardless of use.

USAGE CHARGES:	
BLOCK 1	\$0.25 per thousand gallons
BLOCK 2	\$0.45 per thousand gallons
BLOCK 3	\$0.5 per thousand gallons

2. Outside the City

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A.1. above

pursuant to s. 180.191, Florida Statutes.

B. INTERRUPTIBLE SERVICE RATE

Customers that have an alternate water source on site for alternate irrigation water supply shall be eligible for an interruptible service rate. Upon approval by the Public Utility Director or the designee, the monthly charges for this rate shall include a minimum charge determined by the meter size as set forth on the schedule in subsection A. of this Section, plus usage billed at \$0.25 per thousand gallons inside the City. Service under this category may be interrupted at any time by the City.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B. above pursuant to s. 180.191, Florida Statutes.

Section 20. Irrigation/Sprinkler Charges

Monthly charges begin after connection or reconnection of an irrigation/sprinkler meter. The following monthly charges shall apply for the use of the water system of the City based on the meter size and consumption as shown by monthly meter readings. The monthly charges shall include a minimum charge as determined by the meter size plus usage charges billed as set forth.

A. Residential

Inside the City limits of Port Orange, the minimum monthly charges shall be billed as follows:

METER SIZE	MONTHLY CHARGE:
3/4" meter	\$10.74
1" meter	\$17.90
1 1/2" meter	\$35.80
2" meter	\$57.27

Usage shall be charged at \$5.69 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection A. above pursuant to s. 180.191, Florida Statutes.

B. Multi-Family Residential – (Apartment, Condominium, or Time-Share Resort and Mobile Home Park using a public or private utility system with Master Meter).

Inside the City limits of Port Orange, the minimum monthly charge shall be as follows:

MINIMUM MONTHLY CHARGE (PER ACCOUNT)	
3/4" meter	\$10.74
1" meter	\$17.90
1 1/2" meter	\$35.80
2" meter	\$57.27
3" meter	\$107.39
4" meter	\$178.99
6" meter	\$357.98
8" meter	\$572.77
10" meter	\$823.36

Usage shall be charged at \$5.69 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection B. above pursuant to s. 180.191, Florida Statutes.

C. Motel, Hotel, Commercial and Industrial

Inside the City limits of Port Orange, the minimum monthly charge shall be determined by the meter size as set forth on the following schedule:

METER SIZE	MONTHLY CHARGE:
3/4 inch	\$10.74
1 inch	\$17.90
1 1/2 inch	\$35.80
2 inch	\$57.27
3 inch	\$107.39
4 inch	\$178.99
6 inch	\$357.98
8 inch	\$572.77
10 inch	\$823.36

In addition to the minimum monthly charge, each account shall be billed for usage at \$5.69 per thousand gallons.

Outside the City limits of Port Orange, a surcharge of 25% shall be added to the minimum monthly charge and usage charges set forth in subsection C. above pursuant to s. 180.191, Florida Statutes.

PART D— MISCELLANEOUS CHARGES AND ADJUSTMENTS

Section 21. Collections Process and Delinquent Charges

- A. Any account that is sent to collections will be charged a collection fee of \$45.00.
- B. Any account that has been processed for a lien or satisfaction of lien will be charged the processing fees charged by Volusia County plus an additional \$45.00 City administration fee.
- C. A delinquent fee of \$45.00 shall be assessed on all bills paid later than 20 days after the due date whether or not service has been interrupted.

Section 22. Account Adjustments

- A. Increases in charges to address under billing resulting solely from the City's error will be applied prospectively only. Credits to customer accounts due to overbilling resulting solely from the City's error will be refunded to the maximum extent required by law.

Section 23. Rate Review

The City Council shall periodically review and assess the rates, fees and charges established herein in accordance with the requirements of Florida law, the City's utility system bond resolution and any other contractual covenants associated with debt obligations undertaken by the City to finance improvements to the utility systems.

Section 24. Severability

If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared severable.

Section 25. Repeal of Conflicting Resolutions

All resolutions or parts of resolutions in conflict with the provisions of this resolution are hereby repealed to the extent of such conflict. This Resolution shall supersede Resolution No. 24-18

Section 26. Effective Date

This resolution shall become effective for all bills rendered after February 1, 2026, except for the fees set forth herein with stated effective dates.


MAYOR SCOTT STILTNER

ATTEST:

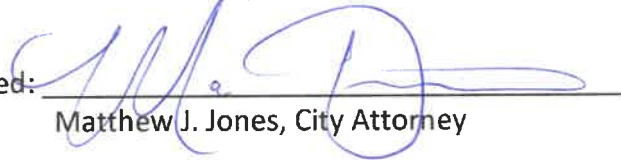


Robin L. Fenwick, MMC, City Clerk



Adopted on the 13 day of January, ~~2025~~ ²⁰²⁶

Reviewed and Approved:


Matthew J. Jones, City Attorney



CITY OF PORT ORANGE

1000 CITY CENTER CIRCLE
PORT ORANGE, FL 32129-4144

Certified Mail# 7022 3330 0001 2566 8338

February 20, 2026

City of Daytona Beach Shores
2990 S Atlantic Ave
Daytona Beach Shores, FL 32118-6002

Dear Mr. Fowler,

The City of Port Orange provides sewer treatment and disposal service to the City of Daytona Beach Shores through the wholesale service agreement dated November 12, 1984, as amended. Addendum six, dated November 14, 2023, provides for the rate to be adjusted on January 1, 2024, and October 1, 2024, and reviewed and adjusted to be effective on October 1st for each year thereafter with at least 90 days' notice.

On January 13, 2026, the Council of the City of Port Orange adopted Resolution 26-4 (copy attached) which increased the wholesale sewer rate for the City of Daytona Beach Shores to \$4.79 per thousand gallons effective October 1, 2026. The City of Port Orange is hereby notifying the City of Daytona Beach Shores that the rate in Resolution 26-4 will take effect for bills rendered after October 1, 2026.

Please let us know if you need any additional information.

Best regards,

Sue Wang, CPA, CPFO

Finance Director

City of Port Orange

1000 City Center Circle

Port Orange, FL 32129

Office: 386-506-5710; Cell: 386-290-8110

Email: swang@port-orange.org

Enclosures

RESOLUTION NO. 2026-10

A RESOLUTION OF THE CITY OF DAYTONA BEACH SHORES, FLORIDA, RELATING TO SEWER UTILITY RATES, CHARGES AND FEES; REVISING WASTEWATER RATES; REVISING MONTHLY RETAIL CUSTOMER BASE CHARGES; REPEALING AND SUPERSEDING PRIOR AND CONFLICTING RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article VIII, Section 2, *Constitution of the State of Florida*, authorizes the City of Daytona Beach Shores to exercise any power for municipal purposes except as otherwise provided by law; and

WHEREAS, the City of Daytona Beach Shores and the City of Port Orange entered into a Retail Sewer Service Agreement, dated November 12, 1984, as amended from time to time (Shores Agreement) for the provision of sewage transportation, treatment and disposal for the Shores wastewater service area; and

WHEREAS, the Parties entered into a Sixth Addendum to the Wholesale Service Agreement on November 14, 2023 amending the disposal fees charged to the city from \$3.46 to \$4.05 per thousand gallons effective January 1, 2024; and

WHEREAS, the disposal fees were increased 5.75% per City of Port Orange Resolution 24-18 effective annually beginning on October 1, 2024 to \$4.28 per thousand gallons; and

WHEREAS, the disposal fees were increased 5.75% per City of Port Orange Resolution 24-18 effective annually beginning on October 1, 2025 to \$4.53 per thousand gallons; and

WHEREAS, the disposal fees are increasing 5.75% per City of Port Orange Resolution 26-04 effective annually beginning on October 1, 2026 to \$4.79 per thousand gallons; and

WHEREAS, a notice of public hearing to consider the increase in sewer rates was duly published on all utility account invoices at least 30 days prior to the hearing; and

WHEREAS, on July 28, 2026, the city commission held a public hearing to consider Resolution No. 2026-10; and

WHEREAS, at the public hearing, the commission disclosed all purposes for which any increased and/or new rates, fees and charges established in Resolution No. 2026-10 will be used; and

WHEREAS, the City Commission of the City of Daytona Beach Shores finds it in the best interest of the city and the customers of the city wastewater system to establish revised rates, fees, and other charges for the services furnished by the wastewater system according to Chapter 12-4.60 of the Code of Ordinances.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF DAYTONA BEACH SHORES, FLORIDA:

Section 1 Recitals: The “WHEREAS” clauses are hereby incorporated by reference herein.

Section 2. Adoption of Sewer Utility Rates: The City Commission of the City of Daytona Beach Shores, Florida hereby adopts the following Sewer Utility Fee schedule:

a. Monthly Sewer Charges:

The following monthly charges shall apply for the use, or availability for use, of the sanitary sewage facilities of the City. Charges shall be based on consumption recorded on an approved water or sewer meter.

1) Within the City:

- (i) The minimum per month charge for customers within the City connected to the sewer shall be \$44.99 including a \$0.55 administrative charge and the first three thousand (3,000) gallons of usage. Non-connected customers whom have availability shall be billed a monthly minimum monthly availability charge of \$44.99.
- (ii) The rate for any and all use beyond three thousand gallons is \$14.84 per each thousand gallons.

2) Outside the City:

- (i) The current minimum per month charge for system availability is increased to \$66.43 including a \$0.55 administrative charge and the first three thousand (3,000) gallons of use.
- (ii) The rate for any and all use beyond three thousand gallons is increased to \$21.99 per each thousand gallons

Section 3. Implementing Administrative Actions. The City Manager, or designee, is hereby authorized and directed to implement the provisions of this Resolution and to take any and all necessary administrative actions to include, but not be limited to, the adoption of administrative policies.

Section 4. Savings. The prior actions of the City of Daytona Beach Shores not addressed herein relating to the collection, imposition, establishment or other action relative to utility fees, charges, rates or any other similar matters and any other fees, charges, rates or any other similar matters by the City and the establishment of fees, charges, rates or any other similar matters by the City, and any and all matters relating thereto, are hereby ratified and affirmed.

Section 5. Conflicts. All resolutions or parts thereof in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 6. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Resolution, or application hereof, is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 7. Effective Date. This Resolution shall take effect as of October 1, 2026

CITY OF DAYTONA BEACH SHORES, FLORIDA

NANCY MILLER
MAYOR

MICHAEL FOWLER
CITY MANAGER

CHERI SCHWAB
CITY CLERK

Approved as to form and legality:

GRETCHEN R. H. VOSE, CITY ATTORNEY

Passed and adopted on first reading this _____ day of _____, 2026.



CITY COMMISSION AGENDA MEMORANDUM JULY 28, 2026 AGENDA

TO: Honorable Mayor and Members of the City Commission
FROM: Lory Irwin, Finance Director
PREPARED BY: Cheri Schwab, City Clerk
SUBJECT: Consideration of firm to provide Audit Services

SYNOPSIS:

RFP 2026-0605 was issued on May 6, 2026 for City Independent Audit Services as the current contract ran through fiscal year end 09/30/2025. Three audit proposals were received at the bid close date of June 5, 2026 from James Moore & Co., Mauldin & Jenkins, and Carr, Riggs & Ingram.

All three firms are qualified and capable of performing the City's annual audit. The main differences are pricing, local familiarity, transition time, staffing depth, and overall fit for the City of DBS. A few areas where the firms are similar: all three acknowledge Government Auditing Standards, Florida Statutes, Auditor General requirements, and applicable Single Audit requirements, and they all discuss internal controls, compliance testing, management communication, and required audit reports. They also have governmental audit experience, understand municipal reporting requirements, and address ACFR, GFOA reporting, or governmental financial statement presentation.

From a qualification standpoint, staff believes there is no clear distinction where one firm is clearly unqualified. The question appears to be as to which firm will give the City the best value and fit for the city and staff working with the firm.

FISCAL IMPACT STATEMENT:

Pricing Comparison:

Mauldin & Jenkins

Total Fees (5-year audit): \$257,200

Single Audit (5-year): \$29,500

Rates: \$110–\$325/hour

James Moore

Total Fees (5-year audit): \$270,700

Single Audit (5-year): \$23,500

Rates: \$100–\$300/hour

CRI

Total Fees (5-year audit): \$328,400

Single Audit (5-year): \$26,000
Rates: \$125–\$325/hour

BACKGROUND:

LEGAL REVIEW:

RECOMMENDATION:

Based on the evaluation criteria established in the RFP—including technical qualifications, municipal auditing experience, staffing, understanding of the engagement, and cost—staff recommends awarding RFP No. 2026-0605, **Independent Audit Services**, to **James Moore & Co., P.L.**

SUGGESTED MOTION:

- ATTACHMENT:**
1. Commission Summary Audit Services 2026
 2. 2026 Audit Services Mauldin Jenkins
 3. 2026 Audit Services CRI
 4. 2026 Audit Services James Moore
 5. Daytona Beach Shores Council Proposal Presentation James Moore
 6. CDBS Presentation
 7. Carr, Riggs & Ingram - City of Daytona Beach Shores Audit Proposal Presentation

Commission Summary

RFP No. 2026-0605 – Independent Audit Services

Staff evaluated proposals received from **James Moore & Co., P.L., Mauldin & Jenkins, LLC, and Carr, Riggs & Ingram, LLC (CRI)** for the City's Independent Audit Services. All three firms demonstrated the qualifications, experience, and technical capability necessary to perform the City's annual financial audit in accordance with Government Auditing Standards, Florida Statutes, Florida Auditor General requirements, and applicable Single Audit requirements.

Technical Evaluation

Each proposer demonstrated:

- Extensive governmental auditing experience.
- Knowledge of municipal financial reporting requirements.
- Experience with Single Audits and Annual Comprehensive Financial Reports (ACFRs).
- Qualified professional staff and established quality control procedures.
- The ability to perform the services required under the RFP.

The primary distinctions among the firms involved:

- Municipal audit experience and depth of governmental practice.
- Familiarity with City operations.
- Local presence and transition considerations.
- Staffing resources.
- Cost proposals.

Firm Highlights

James Moore & Co., P.L.

- Current independent auditor for the City.
- Extensive familiarity with City operations, internal controls, and financial reporting.
- Lowest implementation and transition risk.
- Strong local presence and experience with Volusia County municipalities.

- Competitive pricing, although not the lowest submitted.

Mauldin & Jenkins, LLC

- Largest governmental audit practice among the proposers.
- Extensive municipal and Single Audit experience.
- Strong technical resources and governmental specialization.
- Submitted the lowest overall five-year cost proposal.
- Selection would require transition to a new audit firm.

Carr, Riggs & Ingram, LLC

- Large regional firm with significant governmental resources.
- Strong project management and communication methodology.
- Extensive Florida governmental experience.
- Submitted the highest overall cost proposal.

Cost Comparison

Five-Year Total Cost (Audit with Certificate of Achievement and Single Audit):

Firm	Five-Year Total
Mauldin & Jenkins	\$286,700
James Moore	\$294,200
Carr, Riggs & Ingram	\$354,400

The difference between the two lowest proposals is approximately **\$7,500 over five years**, while Carr, Riggs & Ingram's proposal is approximately **\$67,700 higher** than the lowest proposal.

Evaluation Considerations

In reviewing the proposals, staff considered:

- Technical qualifications
- Governmental and municipal audit experience
- Qualifications of assigned personnel

- Understanding of the City's needs
- Audit methodology and communication approach
- Transition impacts
- Cost proposal

The evaluation recognizes that while continuity with the City's current auditor offers operational efficiencies and minimizes transition impacts, selecting a new firm may provide a fresh perspective and expanded governmental resources. Both James Moore and Mauldin & Jenkins were identified as highly qualified firms capable of successfully providing the required audit services, with Carr, Riggs & Ingram also meeting the City's requirements but at a higher proposed cost.

Staff Recommendation

Following review of the technical proposals and cost submissions, staff determined that all three firms are qualified to perform the required services. Based on the evaluation criteria established in the RFP—including technical qualifications, municipal auditing experience, staffing, understanding of the engagement, and cost—staff recommends awarding **RFP No. 2026-0605, Independent Audit Services**, to **James Moore & Co., P.L.**

While all three firms demonstrated the qualifications and experience necessary to successfully perform the City's annual audit, staff believes James Moore & Co. provides the best overall value to the City. As the City's current independent auditor, James Moore possesses extensive institutional knowledge of the City's financial operations, internal controls, accounting processes, and reporting requirements. This familiarity significantly reduces implementation risk, minimizes the learning curve associated with transitioning to a new audit firm, and lessens the administrative burden on City staff during the audit process.

The Finance Department is a relatively small operation, and maintaining continuity allows staff to remain focused on daily operations while supporting an efficient audit process. James Moore has demonstrated an understanding of the City's financial reporting objectives, including Annual Comprehensive Financial Report (ACFR) preparation and Government Finance Officers Association (GFOA) reporting requirements, and has an established record of successfully meeting required reporting deadlines.

Although Mauldin & Jenkins submitted the lowest cost proposal, the difference between the two firms is approximately **\$7,500 over the five-year contract term**, or roughly **\$1,500 annually**. Staff believes this modest cost difference is outweighed by the operational

efficiencies, reduced transition time, continuity of service, and lower implementation risk associated with retaining the City's current auditor.

Carr, Riggs & Ingram also submitted a strong proposal and demonstrated extensive governmental auditing expertise; however, its proposed fees were substantially higher than those of the other proposers without providing a corresponding increase in value to the City.

For these reasons, staff recommends awarding **RFP No. 2026-0605 – Independent Audit Services to James Moore & Co., P.L.**, as the firm that offers the best overall combination of technical qualifications, municipal audit experience, continuity of service, and value to the City.

Fiscal Impact

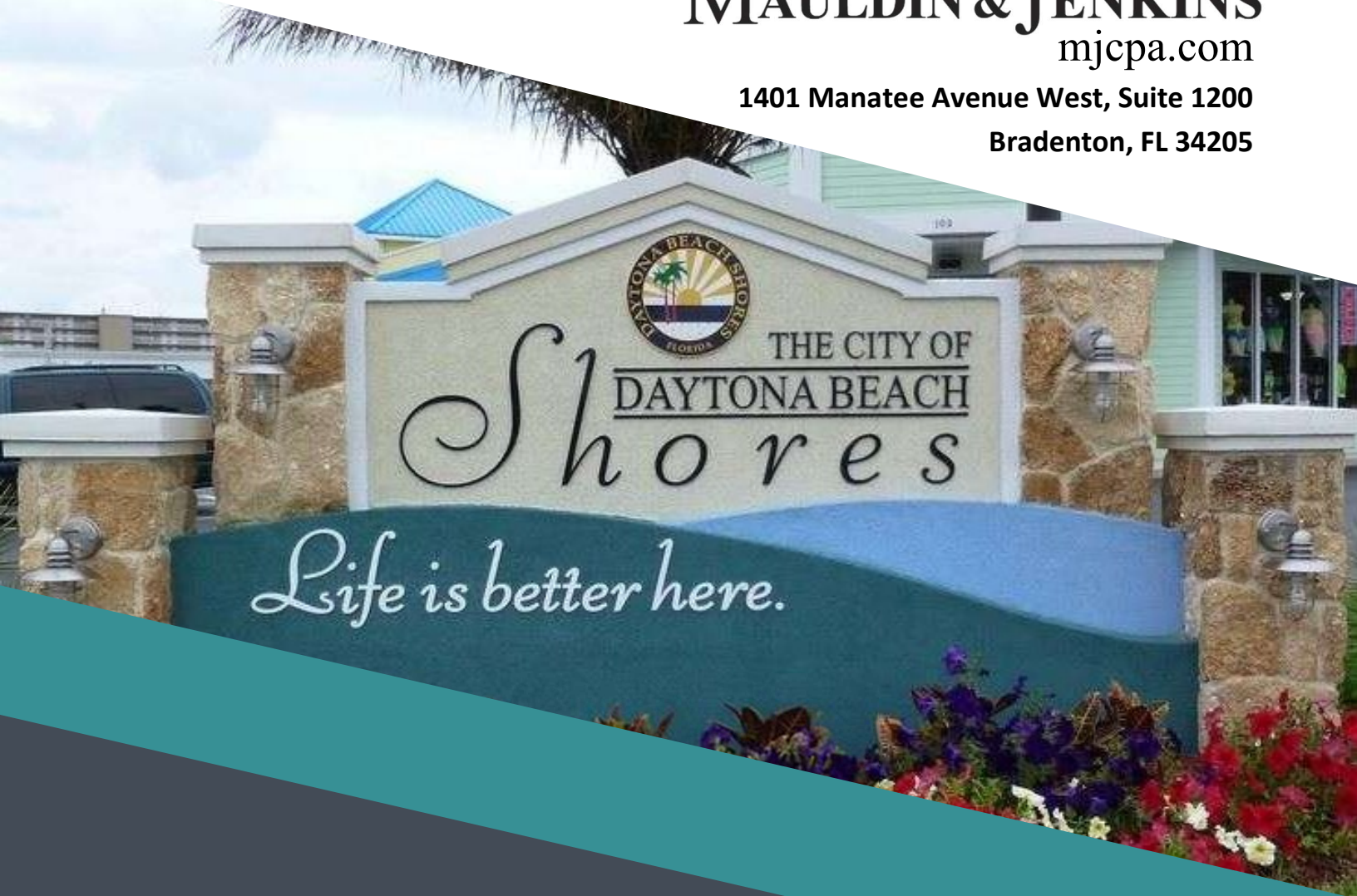
Funding for the annual independent audit is included in the adopted FY 2025-2026 General Fund budget. The proposed contract is for a five-year term with annual fees in accordance with the submitted proposal. The total five-year cost, including the annual Single Audit, is **\$294,200**, subject to annual budget appropriations.

MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



City of Daytona Beach Shores

RFP NO. 2026-0605

Annual Independent Audit Services

Fiscal Years September 30, 2026 through 2030

Mauldin & Jenkins, LLC Certified Public Accountants

Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner

Phone: 941-747-4483

Fax: 941-747-6035

Emails: wsansbury@mjcpa.com; danderson@mjcpa.com

June 5, 2026 | 2:00 PM

ELECTRONIC SUBMISSION



Going Further.

Table of Contents

Transmittal Letter	1
Executive Summary.....	3
Firm Profile.....	5
- Organization and Size	5
- Location of the Office from which the Work is to be Performed	6
- Additional Services Available to the City	7
- Computer Assistance Capability	9
- Municipal Bond Experience.....	12
- Certificates of Achievement and Excellence in Financial Reporting	13
- Single Audit Experience.....	14
- Similar Engagements	15
- Prior Engagements with the City of Daytona Beach Shores.....	15
- Similar Engagements with Other Government Entities.....	16
- Independence.....	18
- License to Practice in Florida	18
Summary of Proposer's Qualifications.....	19
- Principal Engagement Team	20
- Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)	29
- Involvement in Governmental Accounting Committees and Associations	33
- Partner and Staff Continuity	34
- Continuing Education of Partners and Staff	34
- Financial Stability.....	34
- Subcontractors.....	34
- No Litigation, Federal/State Desk Reviews or Disciplinary Action.....	35
- Quality Control Review (Peer Review)	35
Audit Approach	38
- Audit Methodology	38
- Proposed Segmentation of the Engagement.....	38
- Level of Staff and Number of Hours to be Assigned	41
- Sampling Size Methodology and the Extent to which Statistical Sampling will be Used in the Engagement	41
- Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement.....	42
- Type and Extent of Analytical Procedures to be Used in the Engagement.....	43
- Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work.....	44
- Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance	45

Table of Contents (Continued)

Audit Approach (Continued)

- *Approach to be taken to Gain and Document an Understanding of the Adequacy of the City’s Internal Control Structure.....47*
- *Workload47*
- *Other Resources and Services48*
- *Use of Artificial Intelligence to Enhance Value and Quality of Work48*
- *Benchmarks and Evaluating Financial Condition48*

Cost Detail.....49

- *Pricing Schedule50*
- *Important Notes to be Considered50*

Required Forms51

- *Proposer Acknowledgement Form.....51*
- *Appendix D Proposal Form52*
- *Appendix E Reference Information53*
- *Appendix F Insurance Requirements54*
- *Appendix G Public Entity Crimes Form.....56*
- *Drug Free Workplace Form.....59*

Transmittal Letter

June 5, 2026

City of Daytona Beach Shores City Hall
Third Floor Lobby
2990 South Atlantic Avenue
Daytona Beach Shores, FL 32118

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Daytona Beach Shores, Florida (the "City"), and we are pleased to submit a qualifications package including a separate cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2026 through 2030.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 800 employees and our Bradenton office location has approximately 50 employees available to serve the City.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the City due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
 - **Over 750 governmental entities** served in the Southeast on an annual basis, which includes **over 190 municipalities (over 35 in Florida)**.
 - **180+ full-time equivalent professionals** with current governmental accounting experience.
 - We serve **180 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
 - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$3.0 billion in Florida pension assets.
 - We serve over **400 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office. All terms and conditions of the RFP are understood and acknowledged by the undersigned.



Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 941-741-2213 (direct)

Sincerely,
 MAULDIN & JENKINS, LLC



Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
 1401 Manatee Avenue West, Suite 1200
 Bradenton, Florida 34205
 Fed ID: 58-0692043
 941-741-2255 (direct)
 941-747-6035 (fax)

Executive Summary

Our Understanding of the City’s Requirements/Needs

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of Daytona Beach Shores, Florida with the service and insight needed to achieve your goals.

The City desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office’s Government Auditing Standards, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City, as applicable:

- An independent auditor’s report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the City’s basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards “in relation to” the audited financial statements.
- An independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor’s report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant’s report on our examination of the City’s compliance with Section 218.415, Florida Statutes, with respect to the City’s investment of public funds.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in Figure 1, you are seeking a proven, local firm to:

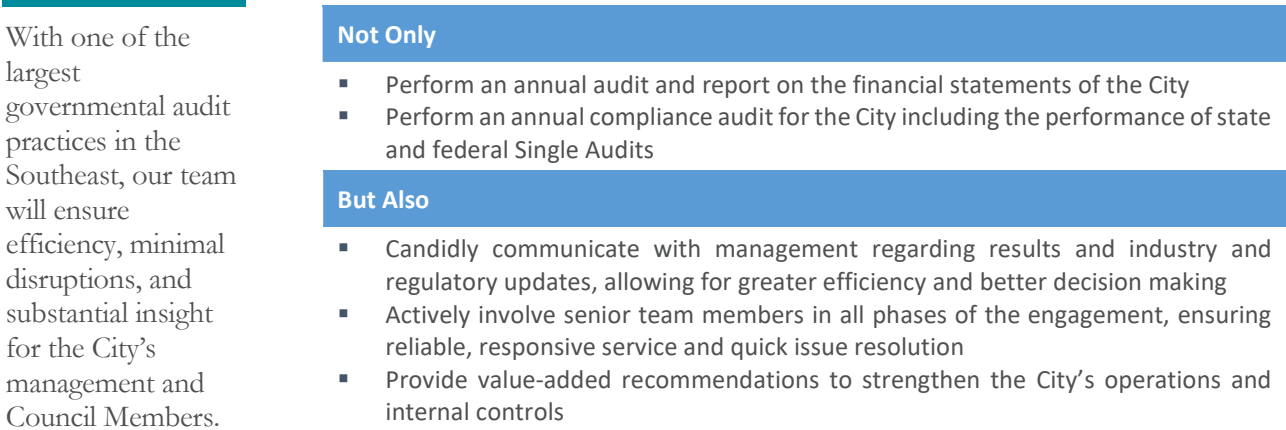


Figure 1. Our Understanding of the City of Daytona Beach Shores’s True Service Needs

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the City’s management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City’s controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the City

As shown in *Figure 2*, our team’s expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team’s depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the City to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator		Benefits to the City of Daytona Beach Shores, Florida
Maximizing Efficiency with Deep Governmental Experience		
In addition to serving more than 750 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.	
Strengthening Operations with Frequent, Value-Added Communication		
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.	
Ensuring Dependability with Continuity and Active Leader Involvement		
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.	
Fulfilling Long-Term Service Needs with a Depth of Firm Resources		
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 800 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.	

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

Firm Profile

Organization and Size

Mauldin & Jenkins, LLC was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm with locations in the following areas:



Georgia:	Louisiana:	South Carolina:
Atlanta	New Orleans	Columbia
Albany	Baton Rouge	Greenville
North Fulton	Houma	
Macon	Covington	North Carolina:
Savannah	Texas:	Raleigh
Alabama:	Houston	
Athens	Florida:	Tennessee:
Huntsville	Bradenton	Chattanooga
Birmingham	Sarasota	

Mauldin & Jenkins provides over 165,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **620,000** - approximate total hours of service provided annually to clients of the Firm
- **165,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **750** - approximate total governmental entities annually served in past three years
- **802** - total number of Firm personnel
- **176** - total clients served who obtain the GFOA Certificate
- **47** - total clients with publicly issued debts in excess of \$75 million

- **80+** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **180** - total number of professionals with current governmental experience
- **440** – approximate number of federal Single Audits performed by the Firm in 2024 covering over \$8 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 750 governments in the Southeast**.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	122
Directors/Managers	14	245
Senior Associates	11	199
Associates	17	236
Total	49	802

Additional Services Available to the City

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

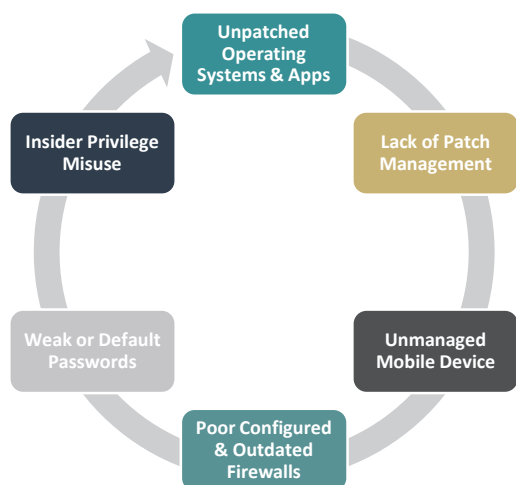
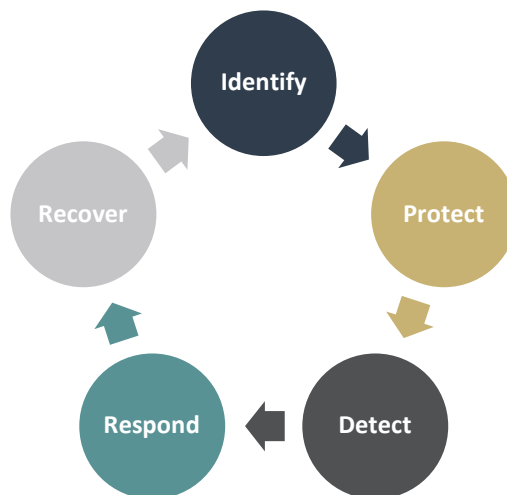
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the System and Organization Controls (SOC) for Cybersecurity as part of its suite of SOC reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

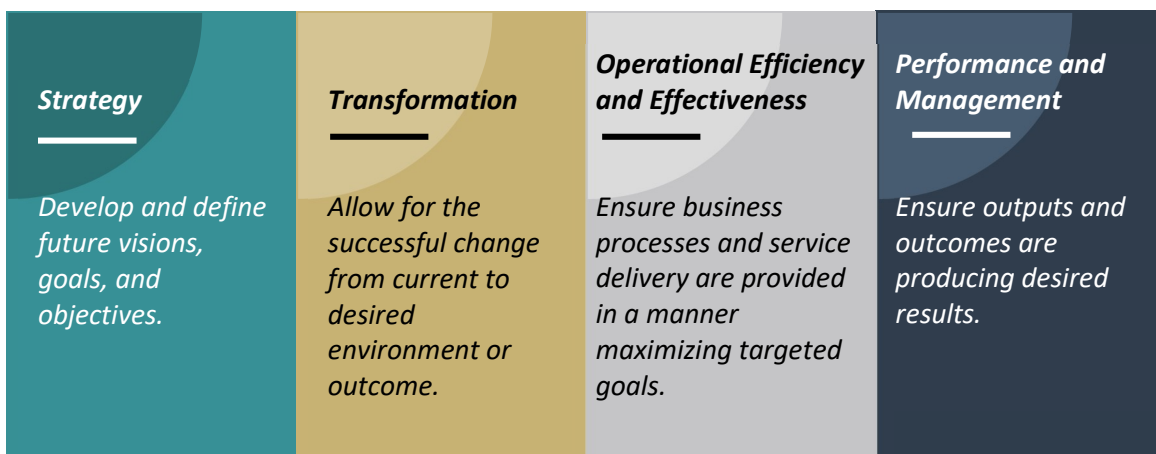


We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.

Angela Jackson, City of Fairburn, Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:



Tax Resolution Services

Our Tax Controversy Resolution team has helped many government clients who prepare and file their own tax returns in resolving their penalty matters with the IRS. Common employment forms filed in-house by government entities include Forms W-2, 1099-MISC, 1099-NEC, 941, 1094C and 1095C. Now that the IRS has resumed collection notice mailing after the pandemic suspension, more and more government entities are receiving IRS notices with penalty assessments. We assist government clients in IRS correspondence and have been highly successful in penalty removal.

The reasons for an IRS notice can vary. The IRS will assess penalties for multiple reasons including missing forms, late-filed forms, late payments, incorrect entries, misapplied payments, and unsigned returns. These inadvertent errors can result in penalty assessments by the IRS ranging from thousands to millions of dollars. When a notice is received, the taxpayer must promptly communicate with the IRS to resolve their tax matter for which the penalty was assessed.

Government entities can be faced with multiple tax issues triggered by IRS notices. No matter the issue, our Tax Controversy Resolution team is equipped with the resources and experience necessary to successfully represent government clients before the IRS to both ensure compliance with tax laws and removal of all wrongfully assessed penalties.

Computer Assistance Capability

Mauldin & Jenkins is a leader in the application of audit technology, utilizing paperless audit software and advanced data transfer techniques to significantly minimize manual processes and enhance audit efficiency. Our preferred method for client communication and information management is Suralink, a live, interactive, web-based platform that facilitates real-time collaboration on engagement client assistance and PBC lists. This tool allows for the secure upload of workpapers and documentation, eliminates the back-and-forth uncertainty typical of manual requests, and enables clients to provide information as it becomes available. All of the individuals assigned to your engagement will have extensive experience and training on providing our services utilizing your Electronic Data Processing (EDP) software. This can significantly reduce the amount of time City personnel will need to provide us with information because if we're given the proper access, our team will be able to gather the information directly from your system.

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Florida	37) Winter Haven	77) Garden City	117) Rome	South Carolina
1) Apopka	Georgia	78) Grovetown	118) Roswell	156) Aiken
2) Atlantis	38) Albany	79) Griffin	119) Sandy Springs	157) Beaufort
3) Callaway	39) Alpharetta	80) Hapeville	120) Savannah	158) Cayce
4) Cape Coral	40) Americus	81) Hinesville	121) Sharpsburg	159) Chapin
5) Clewiston	41) Ashburn	82) Holly Springs	122) Social Circle	160) Charleston
6) Crystal River	42) Atlanta	83) Jefferson	123) South Fulton	161) Clemson
7) Destin	43) Austell	84) Jeffersonville	124) St. Marys	162) Clinton
8) Gulf Stream	44) Avondale	85) Johns Creek	125) Stockbridge	163) Clover
9) Fernandina	Estates	86) Kennesaw	126) Stonecrest	164) Hanahan
Beach	45) Bainbridge	87) Kingsland	127) Suwanee	165) Hardeeville
10) Fruitland Park	46) Baldwin	88) LaGrange	128) Temple	166) Hemingway
11) Ft. Myers	47) Ball Ground	89) Lake Park	129) Thunderbolt	167) Hilton Head Island
Beach	48) Barnesville	90) Lawrenceville	130) Tifton	168) Hollywood
12) Haines City	49) Bloomingdale	91) Leesburg	131) Toccoa	169) Georgetown
13) Indiantown	50) Brookhaven	92) Lilburn	132) Tucker	170) Goose Creek
14) Inverness	51) Brunswick	93) Lone Oak	133) Turin	171) Greenwood
15) Islamorada	52) Butler	94) Lyons	134) Tybee Island	172) Johnsonville
16) Juno Beach	53) Byron	95) Manchester	135) Union City	173) Kiawah Island
17) Jupiter Inlet	54) Cartersville	96) Mansfield	136) Valdosta	174) Mount Pleasant
Colony	55) Cedartown	97) Milledgeville	137) Villa Rica	175) North Augusta
18) Jupiter Island	56) Centerville	98) Milner	138) Waycross	176) North Charleston
19) LaBelle	57) Chamblee	99) Milton	139) West Point	177) Orangeburg
20) Lake Placid	58) Chattahoochee Hills	100) Monroe	140) Willacoochee	178) Pamplico
21) Longboat Key	59) Clarkston	101) Morrow	Alabama/Mississippi	179) Rock Hill
22) Madeira	60) College Park	102) Nashville	141) Athens, AL	180) Seabrook Island
Beach	61) Colquitt	103) Newton	142) Huntsville, AL	181) Seneca
23) Manalapan	62) Conyers	104) Norcross	143) Tuscaloosa, AL	182) Summerville
24) Marathon	63) Cordele	105) Oxford	144) Gulfport, MS	183) Winnsboro
25) Marco Island	64) Covington	106) Palmetto	145) Meridian, MS	
26) Naples	65) Dacula	107) Peachtree City	146) Prattville, AL	
27) New Port Richey	66) Dalton	108) Peachtree Corners	147) Sheffield, AL	
28) North Port	67) Decatur	109) Pearson	North Carolina	
29) Palm Coast	68) Doraville	110) Perry	148) Black Mountain	Tennessee
30) Palmetto	69) Douglasville	111) Pooler	149) Garner	184) Bristol
31) Pinecrest	70) Duluth	112) Powder Springs	150) Hendersonville	185) Clarksville
32) Plant City	71) Dunwoody	113) Port Wentworth	151) Jacksonville	186) Jamestown
33) St. Augustine	72) Fairburn	114) Richmond Hill	152) Rocky Mount	187) Jackson
34) Tarpon Springs	73) Fayetteville	115) Riverdale	153) Selma	188) Lebanon
35) Tequesta	74) Flovilla	116) Rockmart	154) Zebulon	189) Morristown
36) Wildwood	75) Forest Park		155) Wilkesboro	190) Spring Hill
	76) Forsyth			

Water and Sewer Operations. Below is a listing of water/sewer operations we have served within the past five years:

1) Athens-Clarke County	40) City of Hinesville	80) City of Union City	112) Cobb Co. - Marietta Water Auth.
2) Augusta-Richmond Co.	41) City of Islamorada	81) City of Valdosta	113) Eatonton-Putnam Water & Sewer Auth.
3) Calhoun County	42) City of Jackson	82) City of Villa Rica	114) Gladeville Utility District
4) Chatham County	43) City of Jamestown	83) City of Wildwood	115) Gwinnett Co. Water & Sewerage Auth.
5) City of Aiken	44) City of Jefferson	84) Columbia Co.	116) Hamilton Co. Water & Wastewater Treatment Department
6) City of Albany	45) City of Johnsonville	85) Crisp County	117) Henry Co. Water Authority
7) City of Americus	46) City of Kingsland	86) DeKalb County	118) Lumpkin Co. Water & Sewerage Auth.
8) City of Arcadia	47) City of Lagrange	87) Emerald Coast Utilities Authority	119) Macon Water Authority
9) City of Athens, AL	48) City of Lake Placid	88) Englewood Water District	120) Newton Co. Water & Sewerage Auth.
10) City of Atlanta	49) City of Lawrenceville	89) Floyd County	121) Peace River/Manasota Reg. Water Supply Auth.
11) City of Ball Ground	50) City of Leesburg	90) Forsyth County	122) Peachtree City Water & Sewerage Auth.
12) City of Bloomingdale	51) City of Long Boat Key	91) Gates County, NC	123) Polk Co. Water Authority
13) City of Bradenton	52) City of Marco Island	92) Halifax County, NC	124) Middle Chattahoochee Regional Water & Sewer Auth.
14) City of Brunswick	53) City of Milledgeville	93) Lee County	125) Seacoast Utility Authority
15) City of Byron	54) City of Monroe	94) Liberty County	126) Tampa Bay Water Auth.
16) City of Callaway	55) City of Naples	95) Lincoln County	127) Town of Black Mountain, NC
17) City of Canton	56) City of North Augusta	96) McIntosh County	128) Town of Chapin, SC
18) City of Cape Coral	57) City of North Port	97) Mitchell County	129) Town of Hemingway, SC
19) City of Cartersville	58) City of Palmetto	98) Montgomery County, NC	130) Town of Pamplico, SC
20) City of Cayce, SC	59) City of Perry	99) Monroe County	131) Town of Selma, NC
21) City of Clarksville	60) City of Plant City	100) Orange County	132) Village of Tequesta
22) City of Clemson, SC	61) City of Pooler	101) Paulding County	
23) City of Clover	62) City of Port Wentworth	102) Richland County, SC	
24) City of College Park	63) City of Powder Springs	103) Rockdale County	
25) City of Conyers	64) City of Richmond Hill	104) Spalding County	
26) City of Cooper City	65) City of Rock Hill, SC	105) Taylor County	
27) City of Cordele	66) City of Rockmart	106) Walton County	
28) City of Covington	67) City of Rome	107) Barrow Co. Water & Sewer Auth.	
29) City of Crystal River	68) City of Roswell	108) Bristol Joint Sewer System	
30) City of Fairburn	69) City of Savannah	109) Brunswick - Glynn Joint Water & Sewer Comm.	
31) City of Fayetteville	70) City of St. Augustine	110) Chatsworth Water Works Comm.	
32) City of Fernandina	71) City of St. Marys	111) Clayton Co. Water & Sewer Auth.	
33) City of Ft. Myers Beach	72) City of Stockbridge		
34) City of Garden City	73) City of Suwanee		
35) City of Goose Creek	74) City of Thomasville		
36) City of Griffin	75) City of Thunderbolt		
37) City of Gulfport	76) City of Tifton		
38) City of Haines City	77) City of Toccoa		
39) City of Hendersonville, NC	78) City of Tuscaloosa		
	79) City of Tybee Island		

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Florida Municipal Clients. Below is a small listing of our municipal clients here in Florida served within the past five years. These are all financial and compliance audit clients of our Bradenton, Florida office.

Client Name	Dates of Annual Audit Services	Contact Person	Phone Number	Hours	Partner
1 City of Naples	2006 to current	Mr. Stefan Massol, Interim Finance Director	239-213-1821	550	Sansbury
2 City of Winter Haven	2023 to current	CJ Scott, CFO	863-291-5689	500	Anderson
3 City of Fernandina Beach	2021 to current	Susan Carless, Comptroller	904-310-3334	500	Sansbury
4 City of North Port	2013 to current	Scott Skipper, Accounting Director	941-429-7108	450	Sansbury
5 City of St. Augustine	2024 to current	Melissa Burns, CGFO, Finance Director	904-429-3948	400	Sansbury

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

Please see the following list for a sample of clients we have performed bond procedures, and/or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$100,000,000:

Governmental Entity		Amount	Governmental Entity		Amount
1	Jefferson County	\$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept. of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			\$ 15,312,745,000

Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 740 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We **have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

- 1) Aiken
- 2) Athens-Clarke
- 3) Augusta-Richmond
- 4) Barrow
- 5) Beaufort, SC
- 6) Buncombe, NC
- 7) Butts
- 8) Camden
- 9) Cape Coral
- 10) Cartersville
- 11) Chatham
- 12) Clayton
- 13) Colleton, SC
- 14) Columbus-Muscogee
- 15) Dekalb
- 16) Douglas
- 17) Edgefield, SC
- 18) Florence, SC
- 19) Floyd
- 20) Forsyth
- 21) Glynn
- 22) Greenville, SC
- 23) Gwinnett
- 24) Halifax, NC
- 25) Hamilton, TN
- 26) Henry
- 27) Horry, SC
- 28) Jackson
- 29) Lancaster, SC
- 30) Liberty
- 31) Macon-Bibb
- 32) Morgan
- 33) Moore, NC
- 34) Newton
- 35) Oconee, SC
- 36) Orange, NC
- 37) Paulding
- 38) Richland, SC
- 39) Rockdale
- 40) Spalding
- 41) Wake, NC
- 42) Walton
- 43) Whitfield

Cities:

- 44) Aiken, SC
- 45) Albany
- 46) Alpharetta
- 47) Americus
- 48) Apopka, FL
- 49) Austell
- 50) Ball Ground
- 51) Beaufort, SC
- 52) Black Mountain, NC
- 53) Bluffton, SC
- 54) Bristol, TN
- 55) Brookhaven
- 56) Brunswick
- 57) Callaway, FL
- 58) Cartersville
- 59) Cayce, SC
- 60) Chamblee
- 61) Charleston, SC
- 62) Chapin, SC
- 63) Clarksville, TN
- 64) Clemson, SC
- 65) College Park
- 66) Conyers
- 67) Cooper City, FL
- 68) Covington
- 69) Decatur
- 70) Douglasville
- 71) Dunwoody
- 72) Fayetteville
- 73) Fairburn
- 74) Forest Park
- 75) Forsyth
- 76) Garden City
- 77) Garner, NC
- 78) Griffin
- 79) Gulfport, MS
- 80) Haines City, FL
- 81) Hallandale Bch, FL
- 82) Hapeville
- 83) Hardeeville, SC
- 84) Hendersonville, NC
- 85) Hinesville
- 86) Holly Springs
- 87) Huntsville, AL
- 88) Jacksonville, NC
- 89) John's Creek
- 90) Juno Beach, FL
- 91) Kennesaw
- 92) Kiawah Island
- 93) Kingsland
- 94) Marco Island, FL
- 95) Lagrange
- 96) Lawrenceville
- 97) Longboat Key, FL
- 98) Milledgeville
- 99) Milton
- 100) Monroe

- 101) Morristown, TN
- 102) Morrow
- 103) Mount Pleasant, SC
- 104) Naples, FL
- 105) N. Augusta, SC
- 106) N. Charleston, SC
- 107) North Port, FL
- 108) Palmetto, FL
- 109) Peachtree City
- 110) Perry
- 111) Plant City, FL
- 112) Pooler
- 113) Port Wentworth
- 114) Powder Springs
- 115) Prattville
- 116) Richmond Hill
- 117) Riverdale
- 118) Rockhill
- 119) Rockmart
- 120) Rocky Mount, NC
- 121) Rome
- 122) Roswell
- 123) St. Augustine
- 124) St. Marys
- 125) Sandy Springs
- 126) Savannah
- 127) Social Circle
- 128) Stockbridge
- 129) Suwanee
- 130) Thunderbolt
- 131) Tarpon Springs, FL
- 132) Thomasville
- 133) Tuscaloosa, AL
- 134) Union City
- 135) Valdosta
- 136) Villa Rica
- 137) Winter Haven
- 138) Zebulon, NC

Boards of Education:

- 139) Atlanta Public Schools
- 140) Beaufort County Schools
- 141) Bibb County Schools
- 142) Cartersville City Schools
- 143) Cobb County Schools
- 144) Fayette County Schools
- 145) Fulton County Schools
- 146) Gwinnett County Schools
- 147) Horry County Schools
- 148) Lee County School District
- 149) Marietta City Schools
- 150) Richland Co. School D1

- 151) Savannah-Chatham Scs

State Governmental Entities:

- 152) Ga. Environ. Fin. Auth.
- 153) Ga. Ports Authority

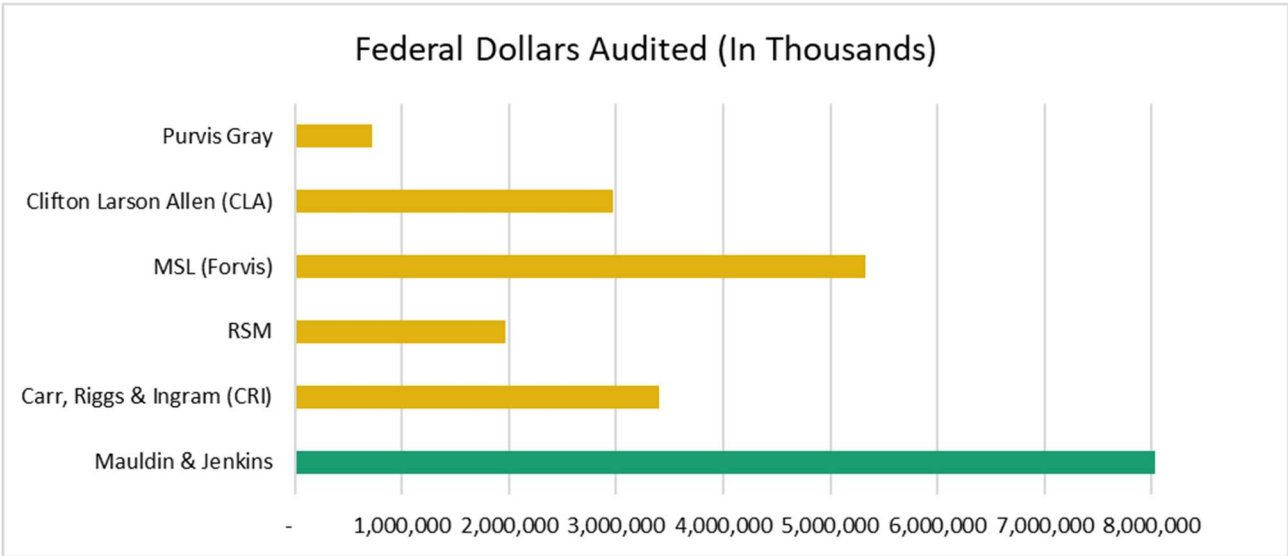
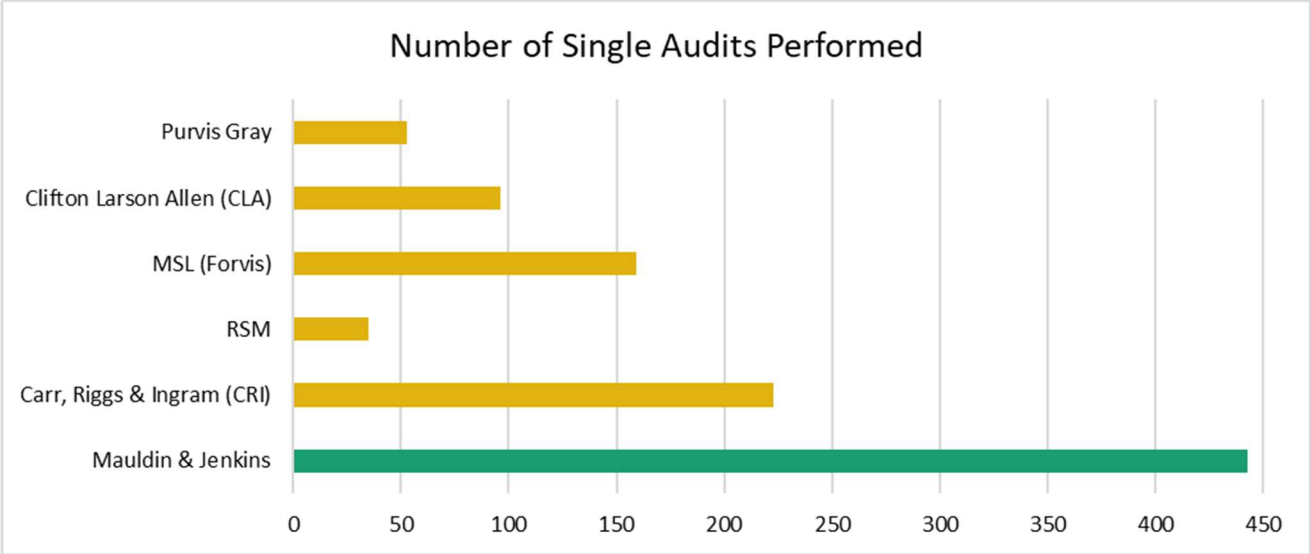
Other Governmental Entities:

- 154) Beaufort Jasper Water & Sewer Authority
- 155) Cape Fear Public Utility Authority
- 156) Central Savannah River Area Regional Comm.
- 157) Charleston Water System
- 158) Clayton County Water Authority
- 159) Cobb County - Marietta Water Authority
- 160) Emerald Coast Utilities Authority
- 161) Greenville Tech College
- 162) Greenville Water System
- 163) Greenwood Comm of Public Works
- 164) Greer Commission of Public Works
- 165) Henry County Water Authority
- 166) Lowcountry Regional Transportation Authority
- 167) Macon Water Authority
- 168) Mount Pleasant Waterworks
- 169) N Charleston Sewer District
- 170) Onslow Water & Sewer Auth
- 171) Port of Corpus Christi Authority
- 172) Public Building Authority of Knox Co. & Knoxville
- 173) South Florida Transportation Authority
- 174) Tampa Bay Water Authority

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) for fiscal year 2024 audits, Mauldin & Jenkins audits **442 entities** representing approximately **\$8 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **4th Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in 2024 for states in which our Firm has offices.

Similar Engagements

For a current listing of five significant engagements similar to that of the City, please see the next page as we have included all of these clients also as references for you to contact.

Also see below for a partial listing of governmental clients scheduled to be served over the next two years from our Bradenton, Florida office location.

Partial Listing of Florida Governmental Clients Scheduled to Serve in 2026 and 2027			
Client Name	Year End Date	Number of Funds	Total Revenues
Amelia Island Convention and Visitors Bureau	9/30	1	\$ 1,826,105
Amelia Island Mosquito Control	9/30	1	1,007,554
Captiva Erosion Prevention District	9/30	1	2,302,479
Charter School of Cape Coral	6/30	1	39,261,003
City of Callaway	9/30	6	29,652,827
City of Cape Coral	9/30	49	674,418,626
City of Clewiston	9/30	8	29,742,759
City of Crystal River	9/30	10	18,229,739
City of Destin	9/30	14	35,262,596
City of Haines City	9/30	11	158,647,850
City of New Port Richey	9/30	11	56,429,464
City of North Port	9/30	38	266,663,726
City of Palmetto	9/30	10	41,733,886
City of Plant City	9/30	21	141,585,513
City of St. Augustine	9/30	12	125,772,893
Emerald Coast Utilities Authority	9/30	1	216,179,883
Englewood Water District	9/30	2	23,043,586
Hardee County Industrial Development Authority	9/30	1	10,001,916
Ocean Highway and Port Authority	9/30	1	1,118,118
Tampa Bay Water	9/30	1	252,354,283
Town of Ft Myers Beach	9/30	10	42,233,623
Town of Longboat Key	9/30	29	56,817,232
Village of Tequesta	9/30	12	34,619,752

Prior Engagements with the City of Daytona Beach Shores

Mauldin & Jenkins, LLC has not had any professional relationship with the City over the past five years.

Similar Engagements with Other Government Entities

The following is a list of governmental audits performed in the past five years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the City and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the City and Mauldin & Jenkins to be a good match.**

1) City of Cape Coral, Florida

General Information	The City is a municipality with a population of approximately 214,000. The City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of fiscal year 2025 by \$1.2 billion and annual revenues of approximately \$674M. The City maintains 38 individual governmental funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2024 through present
Partner	Wade Sansbury
Total Hours	600 hours
Contact Information	Crystal Feast, Financial Services Director – (239) 574-0491 cfeast@capecoral.gov 1015 Cultural Park Boulevard Cape Coral, FL 33990

2) City of Naples, Florida

General Information	City government with a population of approximately 21,000. The City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water and sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB Pension plans.
Dates	September 30, 2006 through present
Partners	Wade Sansbury (Lead) and Daniel Anderson
Total Hours	550 hours
Contact Information	Mr. Stefan Massol, Interim Finance Director – (239) 213-1821 – Fax (239) 213-1805 smassol@naplesgov.com 735 8 th Street South, Naples, FL 34102

3) City of Winter Haven, Florida

General Information	Municipal government with a population of approximately 58,000. The City has assets and deferred outflows of resources of approximately \$585 million and annual revenues of approximately \$17 million. The City provides numerous services including: water, solid waste, stormwater, public safety, transportation, leisure services, and other customary services. The City has approximately 30 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Audit of three single employer DB pension plans.
Dates	September 30, 2023 through present
Partner	Daniel Anderson
Total Hours	500 hours
Contact Information	Ms. Colleen J. Scott CFO – (863) 291-5689 – Fax (863) 298-7870 cjscott@mywinterhaven.com 451 3rd St NW, Winter Haven, FL 33881

4) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately \$507 million and annual revenues of approximately \$95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

5) City of St. Augustine, Florida

General Information	City government with a population of approximately 15,700. The City has assets of approximately \$320 million and annual revenues of approximately \$120 million. The City provides numerous services including: water and sewer, solid waste, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2024 through present
Partner	Wade Sansbury
Total Hours	400 hours
Contact Information	Melissa Burns, CGFO, Finance Director – (904) 429-3948 – Fax (904) 825-1039 mburns@citystaug.com 50 Bridge Street, St. Augustine, FL 32085

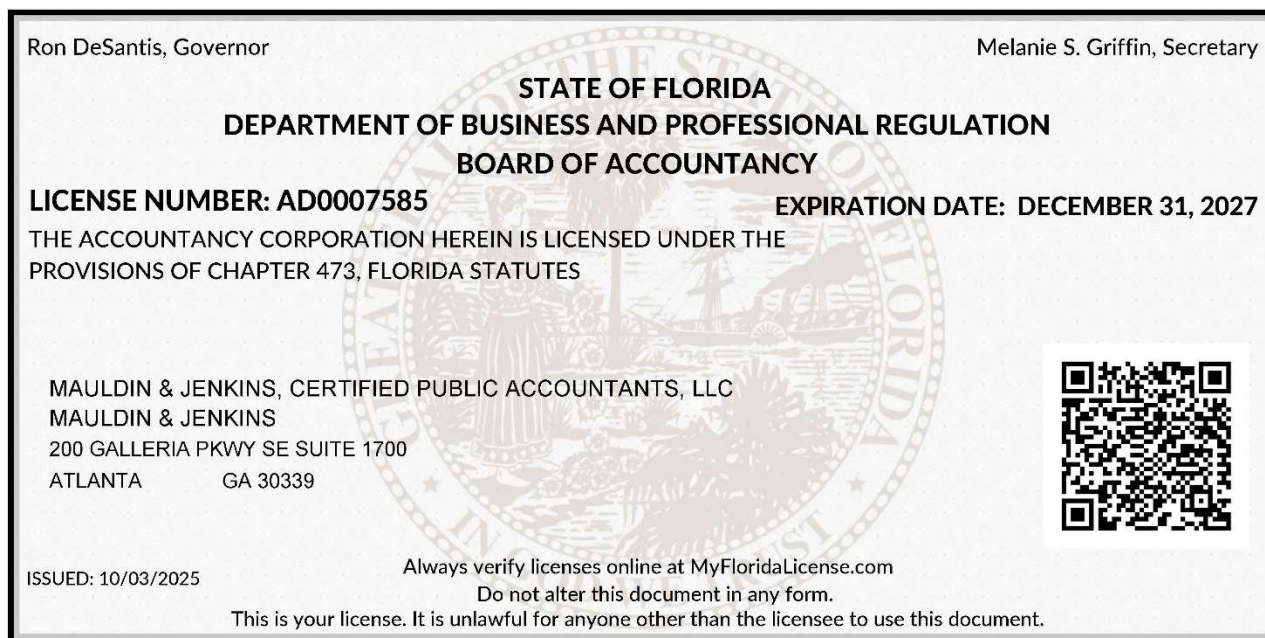
Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. We have no conflicts of interest with regard to the City and have no items which would hinder us from performing your annual audit. Additionally, we will give the City written notice of any professional relationships entered into during the period of this agreement.

License to Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.

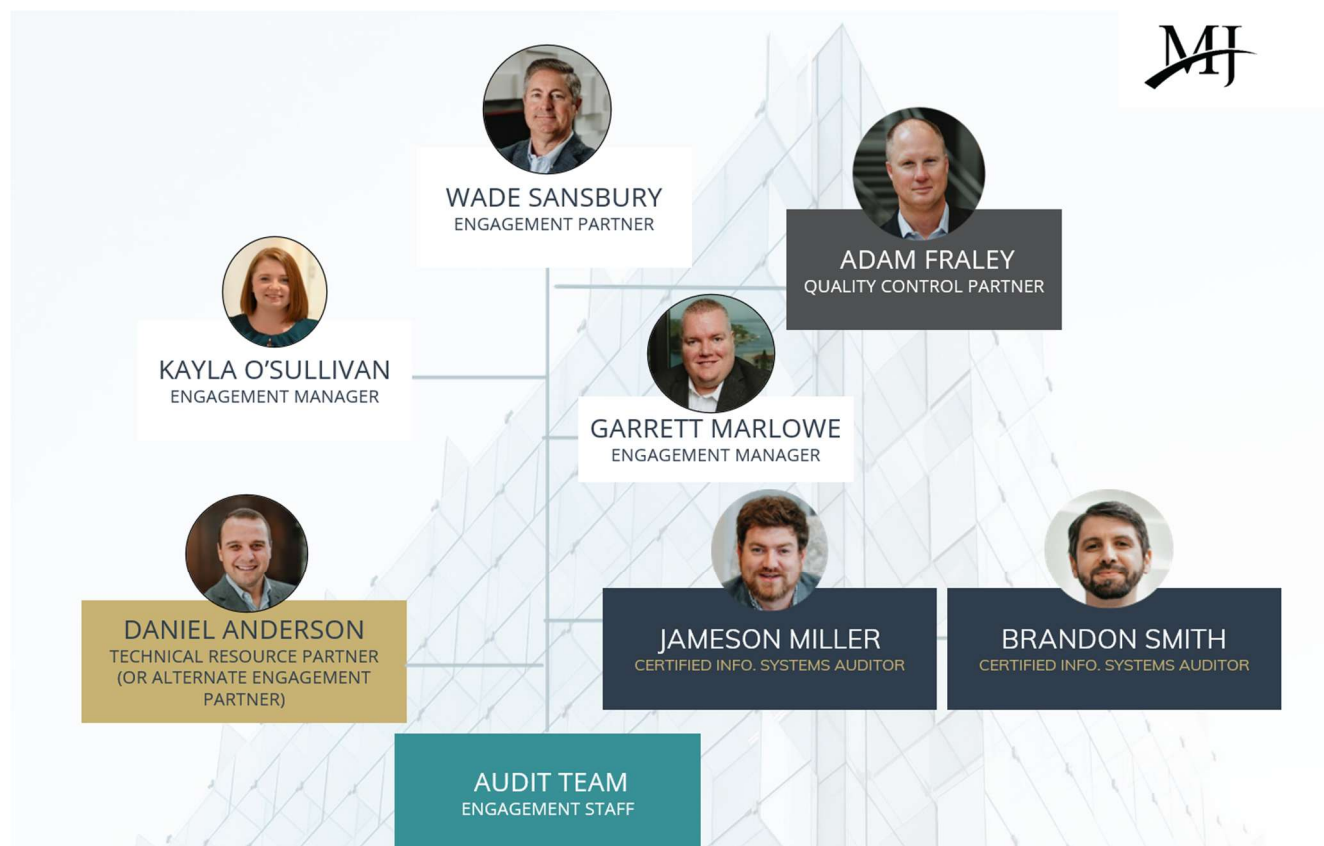


Summary of Proposer's Qualifications

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 802 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team member name	Engagement Performance Role	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	30
Daniel Anderson, CPA	Engagement Supporting Partner	18
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Jameson Miller, CISA	IT Consultant	15

The above team dedicated to audit the City will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially on-site and partially working remotely as the City desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with City management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.



Principal Engagement Team

Wade Sansbury, CPA

Partner
Bradenton, Florida

941-741-2255

wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 30 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes, Chapter 11.45. Wade's Florida license number is AC45811 and is currently active through December 31, 2027.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Apopka
- 2) Arcadia
- 3) Beaufort
- 4) Callaway
- 5) Cape Coral
- 6) Clewiston
- 7) Cooper City
- 8) Covington
- 9) Crystal River
- 10) Decatur
- 11) Destin
- 12) Fernandina Beach
- 13) Fort Myers Beach
- 14) Griffin
- 15) Haines City
- 16) Hallandale Beach
- 17) Islamorada

Cities

- 18) Lake Placid
- 19) Longboat Key
- 20) Marco Island
- 21) Milledgeville
- 22) Morrow
- 23) Naples
- 24) North Port
- 25) Palmetto
- 26) Pensacola
- 27) Pinecrest
- 28) Plant City
- 29) Roswell
- 30) Sandy Springs
- 31) Social Circle
- 32) St. Augustine
- 33) Tarpon Springs
- 34) Tequesta
- 35) Union City

Counties

- 36) Liberty County
- 37) Henry County
- 38) Taylor County
- 39) Rockdale County
- 40) Sumter County
- 41) Bibb County
- 42) Dougherty County
- 43) Monroe County
- 44) Stephens County
- 45) Forsyth County
- 46) Walton County
- 47) Moore County, SC
- 48) Hamilton County, FL
- 49) Hernando County, FL
- 50) Union County, FL

Boards of Education

- 51) Highlands Co. School District
- 52) Forsyth Co. BOE
- 53) Gwinnett Co. BOE
- 54) Henry Co. BOE

Other Governmental Units

- 55) Tampa Bay Water
- 56) Hardee Co. Industrial Development Authority
- 57) Ocean Highway and Port Authority
- 58) South Florida Regional Transportation Authority
- 59) Lakeland Area Mass Transit

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Wade meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Wade has attended over the last few years:

- 2025 AICPA Governmental and Not-For-Profit Conference – 12 credit hours
- 2025 AICPA Advanced Topics in a Single Audit – 11 credit hours
- 2025 M&J Governmental Conference – 10 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Daniel Anderson, CPA

Partner
Bradenton, Florida

941-741-2213

danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 18 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2027.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Crystal River
- 5) Fernandina Beach
- 6) Hallandale Beach
- 7) Islamorada
- 8) Jupiter Inlet Colony
- 9) Jupiter Island
- 10) Lake Placid
- 11) Longboat Key

- 12) Marco Island
- 13) Naples
- 14) Palmetto
- 15) Plant City
- 16) Tarpon Springs
- 17) Tequesta
- 18) Wildwood
- 19) Winter Haven

Other Governmental Units

- 20) Tampa Bay Water
- 21) Hardee Co. Industrial Development Authority
- 22) South Florida Regional Transportation Authority
- 23) Lakeland Area Mass Transit
- 24) Captiva Erosion Prevention District
- 25) Citrus Co. Mosquito Control
- 26) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Daniel meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Daniel has attended over the last few years:

- 2025 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours

Adam Fraley, CPA

Partner
Atlanta, Georgia

770-955-8600
afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the City as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience

Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2025 M&J Governmental Conference
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

Garrett Marlowe, CPA

Senior Manager
Bradenton, Florida

941-741-2201

gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Cape Coral
- 5) Clewiston
- 6) Cocoa Beach
- 7) Crystal River
- 8) Destin
- 9) Fernandina Beach
- 10) Fort Myers Beach

Cities

- 11) Haines City
- 12) LaBelle
- 13) Longboat Key
- 14) Naples
- 15) Longboat Key
- 16) Plant City
- 17) Tarpon Springs
- 18) Tequesta
- 19) Wildwood

Other Governmental Units

- 20) Tampa Bay Water
- 21) Emerald Coast Utilities Authority
- 22) South Florida Regional Transportation Authority
- 23) Captiva Erosion Prevention District
- 24) Amelia Island Mosquito Control District

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Garrett annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours

Kayla O'Sullivan, CPA

Manager

Florida

kosullivan@mjcpa.com



Kayla O'Sullivan is a manager with Mauldin & Jenkins. Kayla works primarily in the governmental sector of the Firm's audit practice. Kayla has approximately six years of experience serving governmental clients including municipalities, special districts and counties. Her experience covers governmental accounting and auditing and has provided audit services to numerous governmental organizations meeting the requirements of *Government Auditing Standards* and the Uniform Guidance. Kayla will be available to work as an additional manager for the City audit responsible for the day to day audit procedures on-site with the City. Kayla's Florida license number is AC60357 and is currently active through December 31, 2026. Kayla has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During her career, Kayla has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Kayla is listed below:

Cities

- 1) Fernandina Beach
- 2) Haines City
- 3) Jupiter Island
- 4) Naples
- 5) Palmetto
- 6) Winter Haven
- 7) Jacksonville, NC
- 8) Rocky Mount, NC

Counties

- 9) Bertie County, NC
- 10) Buncombe County, NC
- 11) Columbus County, NC
- 12) Green County, NC
- 13) Gates County, NC
- 14) Madison County, NC
- 15) Moore County, NC
- 16) Orange County, NC

Professional Associations and Education

- Bachelor of Science in Accounting from Florida Gulf Coast University in 2018 and Masters in Business Administration with a concentration in Accounting in 2022
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Kayla annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. She attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Kayla has attended over the last few years:

- 2025 M&J Governmental Conference – 14 credit hours
- 2024 M&J Governmental Conference – 14 credit hours
- 2023 M&J Governmental Conference – 16 credit hours

Danny Rausch, CPA

Manager

Florida

drausch@mjcpa.com



Danny Rausch is a manager with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations. Danny spends most of his time serving state and local governments, all of which utilize the new reporting model. Danny works with local governments in Florida. Danny has almost seven years of experience in public accounting, serving a wide range of governmental clients. Danny's Florida license number is AC62665 and is currently active through December 31, 2026. Danny has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During his career, Danny has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Danny is listed below:

- | | |
|---|-------------------------------|
| 1) City of Haines City | 9) Hardee County IDA |
| 2) City of Crystal River | 10) MN Housing Authority |
| 3) City of Destin | 11) Oneida Nation |
| 4) City of Fernandina Beach | 12) Chumash Band |
| 5) City of Plant City | 13) Catfish Bend |
| 6) City of LaBelle | 14) YMCA of Southwest Florida |
| 7) City of North Port | 15) Town of Fort Myers Beach |
| 8) Dakota County Community Development Agency | 16) Town of Manalapan |

Degree/Certifications and Audit Training

Danny graduated from the University of South Dakota with a Masters in Accounting. Danny is also a Certified Public Accountant. In addition, Danny has obtained a significant amount of continuing professional education over the last few years:

- 2025 M&J Governmental Conference
- Q2 State Local Governments A&A Updates – 2024
- September 2024 Quarterly Audit Independence Webcast
- Q2 Not-for-Profit: A&A Update
- Public Sector: Lessons Learned in Inspections
- June 2024 Quarterly Audit Independence Webcast
- 2024 Annual Independence Update – Staff
- Q1 State Local Governments A&A Updates – 2024
- Q1 Not-for-Profit A&A Update
- SLG: Review of New Audit Templates
- Q4 State Local Governments A&A Updates – 2023
- Insurance Audit Year End Alert -2023
- Government and Regulatory Risk
- Q3 State Local Governments A&A Update - 2023

Professional and Civic Activities

Danny is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Minnesota Institute of Certified Public Accountants.

Katie Schoch, MBA

Senior Associate
Bradenton, Florida

kschoch@mjcpa.com



Katie Schoch is a senior associate with Mauldin & Jenkins. Her experience with the Firm covers a variety of state and local governmental organizations. Katie spends most of her time serving state and local governments, all of which utilize the new reporting model. Katie works with local governments primarily in Florida but has also served cities in Alabama and Georgia. Katie has over seven years of experience in public accounting, serving a wide range of governmental clients. Katie has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During her career, Katie has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Katie is listed below:

- | | | | |
|---------------------|--------------------|--|---|
| 1) Atlanta | 9) Athens | 17) Jupiter Island | 20) Seacoast Utility Authority |
| 2) Crystal River | 10) Cape Coral | 18) Indian River Mosquito Control District | 21) Area Housing Commission of Clewiston, Lakeland & Hendry Co. |
| 3) New Port Richey | 11) Winter Haven | 19) Lakeland Area Mass Transit District | |
| 4) Fernandina Beach | 12) Plant City | | |
| 5) Cocoa Beach | 13) Apopka | | |
| 6) Wildwood | 14) Tarpon Springs | | |
| 7) Naples | 15) Palm Coast | | |
| 8) Palmetto | 16) Atlantis | | |

Professional Associations and Education

- Bachelor of Science in Accounting from the University of South Florida in 2019
- Masters in Business Administration from Western Governors University
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Katie annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. She attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Katie has attended over the last few years:

- 2025 M&J Governmental Conference
- In-Charge Training Governmental - 2025
- M&J Risk Assessment Training - 2025
- 2025 Single Audit Training
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference
- 2023 ACFR Training
- 2023 Single Audit Training

Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Grant Testing, Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the City should the need arise.

Trey Scott, CPA

Partner

tscott@mjcpa.com

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 19 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2027.



Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2025 M&J Governmental Conference – Various Participant/Instructor
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2025 Octane Conference – GASB Update – Instructor
- 2025 M&J Quarterly Client CPE – Instructor
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 15 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:

Austin, Texas
 Charlotte County, Florida
 DeKalb County, Georgia
 Fort Lauderdale, Florida
 New Orleans, Louisiana
 Riverside County, California
 Savannah, Georgia

School Districts:

Chicago Public Schools
 DeKalb County (GA) Schools

Federal and State Government Entities:

District of Columbia Employment Services Dept.
 Assistance
 Florida Department of Management Services

 Florida Turnpike Enterprise
 Georgia Department of Administrative Services
 Georgia Department of Community Health
 Georgia Department of Economic Development
 Assistance
 Georgia Department of Labor
 Georgia State Road and Tollway Authority

 Kentucky Transportation Cabinet
 Puerto Rico Dept. of the Treasury
 Texas Department of Transportation
 Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
 Florida Healthy Kids (NFP)
 University of Texas at San Antonio

Respective Services Provided:

Zero Based Budgeting Assessment and Strategic Design
 Strategic Planning Assistance, and Utilities Dept. Assessments
 Water/Sewer Utility Billing Assessment
 Water/Sewer Utility Billing Assessment
 Zero Based Budgeting Assessment and Strategic Design
 Finance Function Assessment
 Water/Sewer Utility Billing Assessment

 Service Delivery Model Assessment
 Human Resources Assessment
 Human Resources Recommendation Implementation

 Workforce Innovation and Opportunity Act (WIOA) Grant

 Quality Assurance/Independent Verification and Validation
 Over SAP Implementation
 Back-office Project Management Office (PMO)
 Human Resources Function Market Scan
 Finance Function Review
 Workforce Innovation and Opportunity Act (WIOA) Grant

 Back-office Assessment and Project Mgmt. Office Support
 Agency Merger Assessment
 Cost Allocation Assistance
 Strategic Planning Assistance
 Revenue Control Manager
 Finance Project Management Office
 Back-office SAP Implementation Support
 Workforce Strategy Assessment

 Human Resources Assessment and Optimization
 Vendor Selection Assistance
 Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



David Jahosky
Partner, Governmental Advisory Services

David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of Single Audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Financial Stability

Mauldin & Jenkins has been performing audit services for governmental entities for over 100 years. We hereby affirm the financial stability of Mauldin & Jenkins, and the ability to perform functions required by RFP NO. 2026-0605 and to provide the services represented within this proposal. Our Firm continues to grow and is well over \$150 million in annual revenues. Additionally, our Firm's latest long range plan confirms our independent status and that we do not intend on accepting Private Equity as we do not believe it is in the best interest of the profession or our Firm.

Subcontractors

Mauldin & Jenkins, LLC does not intend to utilize the help of subcontractors for this engagement.

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past five years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past five years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the City. Additionally, we note no problems that may affect our ability to complete the project as defined in the City's request for proposal.

Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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. The summary also includes an explanation of how engagements identified as not performed or reported on 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 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; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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 Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

Audit Approach

Audit Methodology

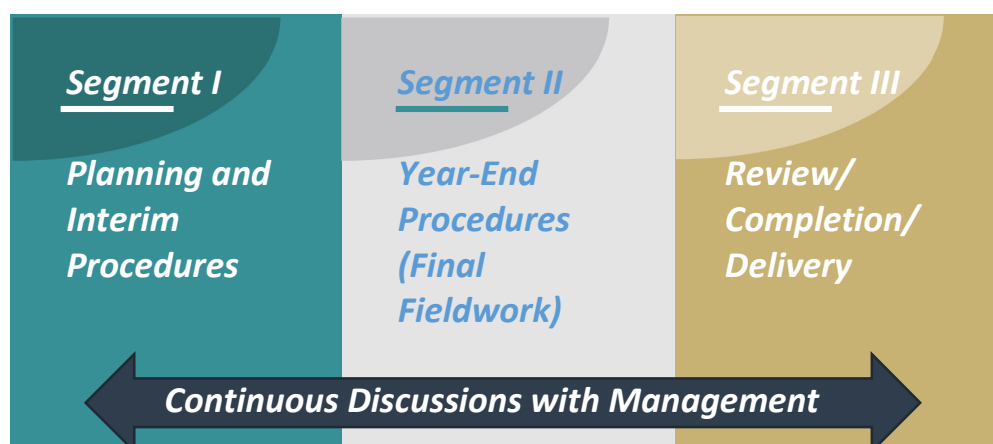
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City’s prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



Segment I: Planning and Interim Procedures (August and September)

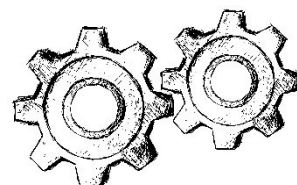
This segment includes:



- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the City's accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Updating our knowledge of the City's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures (December)

This segment includes:



- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;

- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures (February/March)

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City's approval;
- Preparing and providing the City a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
 - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
 - Accounting policies.

- Management's judgments and accounting estimates.
- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Level of Staff and Number of Hours to be Assigned

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2026 audit in the following tabular presentation:

Segmented Hours by Staff Level - City Audit				
Segments	Engagement Team Members by Level			Total
	Partners	Managers	Staff	
Segment I - Planning and Interim Procedures	5	20	20	45
Segment II - Final Audit Fieldwork Procedures	20	80	130	230
Segment III - Review, Completion, and Delivery Procedures	15	40	20	75
Total Engagement	40	140	170	350

Sampling Size Methodology and the Extent to which Statistical Sampling will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the City's resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

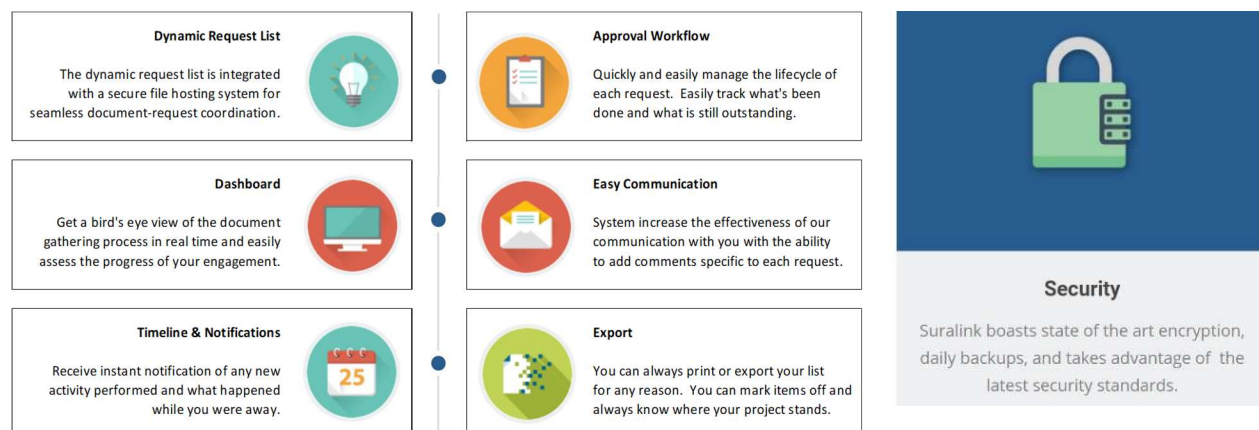
1. Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
2. Searching check register listings for unrecorded items or checks written during the fiscal year;
3. Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
4. Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
5. Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
6. Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements. Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

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

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend.
- Determine the approximate relationship between the accounting result and those underlying factors.
- Predict what the current results should be if that relationship continued.
- Compare the actual current result to the prediction.
- Investigate and corroborate significant variances between the actual result and the prediction.
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

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

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the City's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The City's compliance with laws and regulations.
 - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

- Specific testing for issues that are unique to Florida governments:
 - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
 - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.
 - Testing of debt covenant compliance requirements.
 - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

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

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

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

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Workload

The planned staffing on the City's engagement will be assured by our continuous commitment to hiring the best and brightest staff each and every year. As we continually grow in numbers, we are able to reassign staffing duties from job to job and year to year to ensure proper experienced staffing levels for each engagement. If selected by the City to serve, we will immediately review our schedule and make the necessary changes so that the planned staffing can be assured to perform the City's annual audit.

Expanding Our National Reach. In December 2025, Mauldin & Jenkins executed a significant milestone in our growth strategy by acquiring LaPorte CPAs & Business Advisors, one of the largest independent accounting firms in the South Central and Gulf Coast regions. This strategic union unites two firms with over 100 years of history and shared values. By integrating LaPorte's talented team of professionals, Mauldin & Jenkins has bolstered its industry expertise and established a robust physical presence in the South-Central United States. This expansion ensures that our clients benefit from a deeper bench of talent, specialized regulatory knowledge, and efficiency, regardless of their location.

Other Resources and Services

As noted earlier, our Firm currently employs approximately 800 individuals across our 19 office locations. As such we have significant overall firm resources available to serve our clients. Additionally, we are members of the Aprio Alliance. The Aprio Alliance is a premier professional community designed to support accounting and advisory firms across the U.S. and Canada. Formed by merging the Aprio Firm Alliance with RSM's Professional Services+ Practice, the ecosystem connects nearly 90 independent firms to scale operations, share resources and navigate industry changes. This alliance membership gives us access to additional resources if ever needed.

Use of Artificial Intelligence to Enhance Value and Quality of Work

Mauldin & Jenkins leverages advanced audit technology, including data analytics and artificial intelligence (AI)-enabled tools, to enhance audit quality, efficiency, and risk identification.

AI is utilized to assist in areas such as:

- Analyzing large volumes of transactional data.
- Identifying anomalies or unusual patterns.
- Enhancing risk assessment procedures.
- Supporting document review and classification.
- Streamlining audit documentation processes.

Importantly, AI does not replace professional judgment. All audit conclusions, risk assessments, and opinions are determined by experienced audit professionals in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*.

Our use of AI is governed by strict data security protocols, confidentiality requirements, and internal quality control procedures to ensure compliance with professional and ethical standards.

Technology enhances our audit process — it does not substitute for our expertise.

Benchmarks and Evaluating Financial Condition

As noted throughout our proposal we have a very large number of governmental entities that we serve annually all across the southeast. We will utilize this data paired down to Florida clients only to analyze and assess the City's financial condition. We will also use the Florida Auditor General's financial condition assessment at each audits completion to ensure there are no required reporting elements to consider for the Auditor General Management Letter in accordance with state requirements. These items combined will allow us to ensure recommendations for improvement are noted and reported as soon as we have access to the City data.

Cost Detail

APPENDIX C

**CITY OF DAYTONA BEACH SHORES, FLORIDA
PROPOSAL FORM
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

The firm of Mauldin & Jenkins, LLC submits the following annual fees:

	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>
Financial Audit without Certificate of Achievement					
1 Submission	\$ <u>46,400</u>	\$ <u>47,500</u>	\$ <u>48,800</u>	\$ <u>49,900</u>	\$ <u>51,500</u>
Financial Audit with Certificate of Achievement					
2 Submission	\$ <u>48,900</u>	\$ <u>50,100</u>	\$ <u>51,400</u>	\$ <u>52,600</u>	\$ <u>54,200</u>
3 Single Audit	\$ <u>5,500</u>	\$ <u>5,700</u>	\$ <u>5,900</u>	\$ <u>6,100</u>	\$ <u>6,300</u>
Hourly Rates for Additional Services					
4 Partner	\$ <u>350</u>	\$ <u>365</u>	\$ <u>380</u>	\$ <u>395</u>	\$ <u>410</u>
5 Manager	\$ <u>275</u>	\$ <u>290</u>	\$ <u>305</u>	\$ <u>320</u>	\$ <u>335</u>
6 Senior	\$ <u>225</u>	\$ <u>240</u>	\$ <u>255</u>	\$ <u>270</u>	\$ <u>285</u>
7 Associate	\$ <u>175</u>	\$ <u>190</u>	\$ <u>205</u>	\$ <u>220</u>	\$ <u>235</u>
8 Administrative	\$ <u>110</u>	\$ <u>115</u>	\$ <u>120</u>	\$ <u>125</u>	\$ <u>130</u>
9	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Independent Audit Services
25

Pricing Schedule

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the City. Our invoices for these fees will be rendered as work progresses as a percentage of completion and will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to City officials as well as it should. We will work closely with City officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than mid - March of each year. Time included within the proposal does include provision for a presentation of the final audit report to the City Board.

Any additional work sought by the City will be performed at the same rates quoted herein this cost proposal.

Any additional work outside the scope of the services required under the terms of the City's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the City.

Important Notes to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the City and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

Note (2) – Free Periodic Continuing Education: As noted in our technical proposal, we provide free continuing education classes to our clients. This could amount to approximately \$1,500 of annual savings for the City's finance department per person.

Note (3) – Additional Services: If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins.

Note (4) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the City and/or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (5) – Single Audit Costs: As the City requested an all-inclusive maximum price, our proposed fees include a base fee for the performance of the City's financial and compliance audit. Because the City does not always meet the Single Audit requirement we have proposed an additional fee per major program only if needed. These will be for either state or federal awards.

Required Forms

REQUEST FOR PROPOSALS

PROPOSER ACKNOWLEDGEMENT FORM

THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR BID

RFP TITLE:	ANNUAL INDEPENDENT AUDIT SERVICES
RFP NUMBER:	2026-0605
RFP DUE DATE & TIME:	June 5, 2026
RFP OPENING LOCATION:	CITY OF DAYTONA BEACH SHORES CITY HALL THIRD FLOOR LOBBY, 2990 SOUTH ATLANTIC AVE, DAYTONA BEACH SHORES, FL 32118
PRE-PROPOSAL MEETING DATE & TIME:	NONE

Proposals Received After The Above Date And Time Will Not Be Accepted.

PROPOSER'S NAME: Mauldin & Jenkins, LLC

PROPOSER'S MAILING ADDRESS: 1401 Manatee Ave. W., Ste 1200

CITY, STATE, ZIP: Bradenton, FL 34205

FEIN: 58-0692043 PHONE NUMBER: 941-747-4483

FAX NUMBER: 941-747-6035

If returning as a "No Proposal", please state reason (s): _____

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same materials, supplies, or equipment, and is in all respects fair and made without collusion or fraud. I agree to abide by all conditions of the Proposal and certify that I am authorized to sign this Proposal for the Proposer. In submitting a Proposal to the City of Daytona Beach Shores, the Proposer offers and agrees that if the Proposal is accepted, the Proposer will convey, assign or transfer to the City of Daytona Beach Shores all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the Antitrust laws of the United States and the State of Florida for price fixing relating to the particular commodities or services purchased or acquired by the City of Daytona Beach Shores. At the City's discretion, such assignment shall be made and become effective at the time the City tenders final payment to the Proposer.


AUTHORIZED SIGNATURE

Wade P. Sansbury
NAME (TYPED)

Partner
TITLE

June 4, 2026
DATE

APPENDIX D

CITY OF DAYTONA BEACH SHORES, FLORIDA
PROPOSAL FORM
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

<u>Mauldin & Jenkins, LLC</u>	<u>1401 Manatee Ave. W., Ste 1200</u>
Firm Name	Home Office Address
<u>Bradenton, Florida</u>	<u>941-747-4483</u>
City, State	Telephone Number

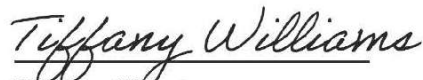
Address: Branch office servicing City of Daytona Beach Shores (other than above)

Wade P. Sansbury, Partner | 941-747-4483
Name, Title & Telephone No. of Contact Representative for City

The undersigned attests to his (her, their) authority to submit this Proposal and to bind the firm herein named to perform as per contract, if the firm is awarded the contract by the City.


Signature

Wade P. Sansbury, Partner
Typed Name & Title of Above Signer


Witness Signature


Witness Signature

APPENDIX E

CITY OF DAYTONA BEACH SHORES, FLORIDA

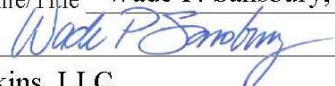
**REFERENCE INFORMATION
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

Organization City of Cape Coral, Florida
 Contact Person Crystal Feast
 Address 1015 Cultural Park Boulevard
 City Cape Coral State Florida Zip 33990
 Phone Number (239) 574-0491
 Project Cost \$148,000 Date Performed September 30, 2024 through Present

Organization City of Naples, Florida
 Contact Person Mr. Stefan Massol
 Address 735 8th Street South
 City Naples State Florida Zip 34102
 Phone Number (239) 213-1821
 Project Cost \$94,000 Date Performed September 30, 2006 through Present

Organization City of Winter Haven, Florida
 Contact Person Ms. Colleen J. Scott
 Address 451 3rd St. NW
 City Winter Haven State FL Zip 33881
 Phone Number (863) 291-5689
 Project Cost \$98,000 Date Performed September 30, 2023 through Present

Organization City of North Port, Florida
 Contact Person Mr. Scott Skipper
 Address 4970 City Hall Blvd.
 City North Port State Florida Zip 34289
 Phone Number (941) 429-7108
 Project Cost \$64,000 Date Performed September 30, 2013 through Present

Representative Typed Name/Title Wade P. Sansbury, Partner
 Representative Signature 
 Firm Mauldin & Jenkins, LLC

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27

APPENDIX F

CITY OF DAYTONA BEACH SHORES, FLORIDA

INSURANCE REQUIREMENTS
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

INDEMNIFICATION AND INSURANCE REQUIREMENTS

1. **Indemnification**

The parties recognize that the Proposer is an independent Contractor. The Proposer agrees to assume liability for and indemnify, hold harmless, and defend City, its officers, employees, agents and attorneys, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, arising out of the execution, performance, nonperformance, or enforcement of this Agreement, whether or not due to or caused by the negligence of the Proposer, its board, officers, employees, agents, and attorneys excluding only the sole negligence of the City, its officers, employees, agents, and attorneys. The Proposer's liability hereunder shall include all attorney's fees and costs incurred by the City in the enforcement of this indemnification provision. This includes claims made by the employees of Proposer against the City and the Proposer hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. Nothing contained herein shall be construed as a waiver of any defense or immunity of the City as to any third-party claims, including but not limited to those based on the doctrine of sovereign immunity or section 768.28, Florida Statutes. The obligations contained in this provision shall survive termination of this Agreement and shall not be limited by the amount of insurance required to obtain or maintained under this Agreement. Subject to the limitations set forth in this provision, Proposer shall assume control of the defense of any claim asserted by a third party against the City and, in connection with such defenses, shall appoint lead counsel, in each case at the Proposer's expense. City shall have the right, at its option, to participate in the defense of any third-party claim, without relieving Proposer of any of its obligations hereunder. If the Proposer assumes control of the defense of any third-party claim in accordance with this Section, the Proposer shall obtain the prior written consent of the City before entering into any settlement of such claim. Notwithstanding anything to the contrary in this provision, the Proposer shall not assume or maintain control of the defense of any third party claim, but shall pay the fees of counsel retained by the City and all expenses including experts' fees, if (i) an adverse determination with respect to the third party claim would, in the good faith judgment of the City, be detrimental in any material respect of the City's reputation; (ii) the third party claim seeks an injunction or equitable relief against the City; or (iii) the

Independent Audit Services

28

Proposer has failed or is failing to prosecute or defend vigorously the third party claim. Each party shall cooperate, and cause its agents to cooperate, in the defense or prosecution of any third party claim and shall furnish or cause to be furnished such records and information, and attend such conferences, discovery proceedings, hearings, trials, or appeals, as may be reasonably requested in connection therewith. Nothing contained herein shall be limited by the Proposer acquiring insurance, as required by this RFP.

2. **Insurance**

The Proposer will not commence work under a contract until all insurance under this section and such insurance coverage as might be required by the City is obtained.

Such insurance shall be in a form, and from insurance companies, satisfactory to the CITY in limits of not less than ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000.00), protecting the PROPOSER, to include all officers, employees, agents and assignees of Proposer, against claim of the City for negligence, errors, mistakes or omissions in the performance of the services to be performed and furnished by the PROPOSER.

Notice of Cancellation and/or Restriction

The policy must be endorsed to provide the City of Daytona Beach Shores with sixty (60) days' notice of cancellation, restrictions, or reductions in policy limits, or increase in self-insured retentions, and reflect that the City has been named an additional insured.

Certificates of Insurance and Copies of Policies

Certificates of Insurance evidencing the insurance coverage specified above shall be filed with the City before operations are begun. The required certificates of insurance shall not only name the types of policies provided but shall also refer specifically to this section and the above paragraphs in accordance with which insurance is being furnished and shall state that such insurance is as required by such paragraphs.

If the initial insurance expires prior to the completion of operations and/or services by the Proposer, renewal certificates of insurance and required copies of policies shall be furnished by the Proposer and delivered to the City sixty (60) days prior to the date of their expiration.

Nothing contained herein shall, in any manner, create any liability against the City on behalf of any claim for labor, services, or materials, or of subcontractors, and nothing herein contained shall affect the liability of the Proposer or his sureties to the City or to any workmen or materialmen upon bond given in connection with this Agreement.

APPENDIX G
CITY OF DAYTONA BEACH SHORES, FLORIDA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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

1. This sworn statement is submitted to
City of Daytona Beach Shores, Florida
(Print name of the public entity)
by Wade P. Sansbury, Partner
(Print individual's name and title)
for Mauldin & Jenkins, LLC
(Print name of entity submitting sworn statement)
whose business address is 1401 Manatee Ave. W., Ste 1200
Bradenton, FL 34205
and (if applicable) its Federal Employer Identification Number (FEIN) is 58-0692043
(If the entity has no FEIN, include the Social Security Number of the individual signing this
sworn statement _____).
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to, any bid proposal, reply or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy or material misrepresentation.

Independent Audit Services
30

3. I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of 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.

4. I understand that an “affiliate” as defined in Paragraph 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 (1) 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 the arm’s length agreement, shall be a prima facie case that one (1) person controls another person.

A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of the entity.

6. Based upon information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement (indicate which statement applies).

 X Neither the entity submitting this sworn statement nor any of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

 The entity submitting the sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Office of the State of Florida, Division of Administrative

Independent Audit Services

Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

Wade P Sansbury
Signature

STATE OF Florida
COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means of ☒ physical presence or
☐ online notarization, this 4th day of June by Wade P. Sansbury, who is

personally known to me or who has produced _____ as identification



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

Jacquelyn McGlaughlin
Signature of Notary
Notary Public – State of Florida
My Commission expires 7/12/2029
Jacquelyn McGlaughlin
(Printed, typed or stamped commissioned name
of Notary Public)

Serial number, if any _____

APPENDIX H

Independent Audit Services

32

CITY OF DAYTONA BEACH SHORES, FLORIDA

FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

DRUG FREE WORKPLACE FORM

The undersigned, in accordance with the Florida Statue 287.087 hereby certifies that
Mauldin & Jenkins, LLC does:

(Proposer)

1. Publish a statement notifying 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 violation of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, any Available drug counseling, rehabilitation, 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 Proposal a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that 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 contender to any violation of Chapter 1893 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 convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraph 1, through Paragraph 5.

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

Date: June 4, 2026



Partner

Signature & Title

Independent Audit Services

33



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/27/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139	CONTACT NAME: Porsche Hooper PHONE (A/C, No, Ext): (770) 858-7540 FAX (A/C, No): (770) 858-7545 E-MAIL ADDRESS: porsche.hooper@pninsurance.com														
INSURED Mauldin&Jenkins, LLC 200 Galleria Pkwy SE Ste 1700 Atlanta GA 30339-5946	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: AllAmerica Financial Benefits</td> <td>41840</td> </tr> <tr> <td>INSURER B: Hanover Insurance Company</td> <td>524210</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: AllAmerica Financial Benefits	41840	INSURER B: Hanover Insurance Company	524210	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
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INSURER B: Hanover Insurance Company	524210														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** 25/26 COI 26/27 EPL **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE \$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 2,000,000
						GENERAL AGGREGATE \$ 4,000,000	
						PRODUCTS - COM/OP AGG \$	
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			Z2AJ466092	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
A	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE \$ 5,000,000
	☐ DED ☐ RETENTION \$						AGGREGATE \$ 5,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	W2AJ448906	07/01/2025	07/01/2026	☒ PER STATUTE ☐ OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Employment Practices Liability			LHAJ28930703	01/23/2026	01/23/2027	Employment Practices \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

For Informational Purposes Only	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/26/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

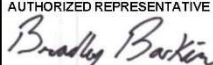
PRODUCER Lemme, A Division of EPIC 125 S Wacker Drive, Suite 3150 Chicago IL 60606	CONTACT NAME: Bradley Barkin PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL: PSGCerts@lemme.com ADDRESS:
INSURED Mauldin & Jenkins, LLC 200 Galleria Parkway, Suite 1700 Atlanta GA 30339-5918	INSURER(S) AFFORDING COVERAGE INSURER A: MS Transverse Specialty Insurance NAIC # 41807 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 449273229 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	☐ Y ☐ N ☐ N/A				☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		MSTAPL00048	1/23/2026	1/23/2027	Each Claim \$1,000,000 Aggregate \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER For Information Only	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ACORD 25 (2016/03)

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INNOVATION.

Continued advancements, opportunities & solutions to drive us into the **future**

INSPIRATION.

A **culture** guided by our vision of service and community



www.mjcpa.com

Professional Services Proposal for City of Daytona Beach Shores

Request for Proposal #2026-0605
Independent Audit Services

June 5, 2026

Proposer

Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way, Suite 201
Melbourne, FL 32940
Phone: 321.255.0088
Fax: 386.336.4189



Submitted by

Lindsay Aviles, CPA
Partner
laviles@CRIadv.com



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REQUEST FOR PROPOSALS

PROPOSER ACKNOWLEDGEMENT FORM

THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR BID

RFP TITLE:	ANNUAL INDEPENDENT AUDIT SERVICES
RFP NUMBER:	2026-0605
RFP DUE DATE & TIME:	June 5, 2026
RFP OPENING LOCATION:	CITY OF DAYTONA BEACH SHORES CITY HALL THIRD FLOOR LOBBY, 2990 SOUTH ATLANTIC AVE, DAYTONA BEACH SHORES, FL 32118
PRE-PROPOSAL MEETING DATE & TIME: NONE	

Proposals Received After The Above Date And Time Will Not Be Accepted.

PROPOSER'S NAME: Carr, Riggs & Ingram, L.L.C.

PROPOSER'S MAILING ADDRESS: 7506 Lynx Way, Suite 201

CITY, STATE, ZIP: Melbourne, FL 32940

FEIN: 72-1396621 PHONE NUMBER: 321-255-0088

FAX NUMBER: 386-336-4189

If returning as a "No Proposal", please state reason (s): N/A

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same materials, supplies, or equipment, and is in all respects fair and made without collusion or fraud. I agree to abide by all conditions of the Proposal and certify that I am authorized to sign this Proposal for the Proposer. In submitting a Proposal to the City of Daytona Beach Shores, the Proposer offers and agrees that if the Proposal is accepted, the Proposer will convey, assign or transfer to the City of Daytona Beach Shores all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the Antitrust laws of the United States and the State of Florida for price fixing relating to the particular commodities or services purchased or acquired by the City of Daytona Beach Shores. At the City's discretion, such assignment shall be made and become effective at the time the City tenders final payment to the Proposer.



AUTHORIZED SIGNATURE

Lindsay Aviles

NAME (TYPED)

Partner

TITLE

6/5/2026

DATE

**CITY OF DAYTONA BEACH SHORES
2990 SOUTH ATLANTIC AVENUE
DAYTONA BEACH SHORES, FLORIDA 32118**

SUBJECT:

Independent Audit Services

ISSUE DATE:

May 06, 2026

ELECTRONIC PROPOSALS TO:

DemandStar (www.demandstar.com)

**PROPOSALS MUST BE RECEIVED
NO LATER THAN:**

June 05, 2026

2:00 PM

Proposals may not be withdrawn for
sixty (60) days after such time and
date

TABLE OF CONTENTS



TRANSMITTAL LETTER	1
PROFILE OF THE PROPOSER	4
SUMMARY OF PROPOSER'S QUALIFICATIONS	11
AUDIT APPROACH	21
FEE PROPOSAL	29
PROFILE OF THE PROPOSER - ADDITIONAL REQUIREMENTS	32
INSURANCE REQUIREMENTS (APPENDIX F)	33
PUBLIC ENTITY CRIME STATEMENT (APPENDIX G)	34
DRUG FREE WORKPLACE FORM (APPENDIX H)	37
APPENDIX I	38



LETTER OF TRANSMITTAL



Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on independent audit services to the City of Daytona Beach Shores, Florida ("the City"). We are genuinely excited about the prospect of serving you and demonstrating our exceptional client service and expertise in auditing Florida municipalities. **This proposal is being submitted by Lindsay Aviles, CPA, who will function as the Engagement Partner and is authorized to make representations for CRI, negotiate a contract and bind CRI (FEIN 72-1396621).**

INTRODUCING CRI AND UNDERSTANDING OF WORK TO BE PERFORMED

Established in 1997, Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm with roots going back to 1972. CRI has 400+ partners and 2,000+ professionals across 70+ offices located in 12 states. CRI's seasoned governmental team delivers in-depth, proactive guidance to help clients provide outstanding service to their communities.

From Carr, Riggs & Ingram, LLC's (CRI) extensive experience auditing municipalities in Florida, we have a detailed understanding of the specific requirements of the audit of the City of Daytona Beach Shores, Florida. We will provide the City with external audit services and compliance services for the fiscal years ending September 30, 2026, through 2030. Pursuant to the requirements of Section 218.39, Florida Statutes, the audits will be performed in accordance with the auditing standards set forth by *Government Auditing Standards* and in compliance with all other guidelines and requirements promulgated by the Office of the Auditor General. It is anticipated that the City's audit may include a Federal Single Audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and/or a State Single Audit in compliance with Section 215.97, Florida Statutes (the Florida Single Audit Act). CRI will use the financial condition assessment procedures developed by the Auditor General to evaluate whether reportable conditions exist pursuant to Section 218.39(5), Florida Statutes.

BEST FIT TO MEET YOUR NEEDS

Here at CRI, we pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from **compliance** to providing a **competitive advantage**. Our government team has experience providing both audit and consulting services to more than 500 separate entities annually, which included over 100 municipalities last year alone. We are a proud recipient of the Single Audit Resource Center (SARC) award for excellence in knowledge, value, and overall client satisfaction and spent considerable time understanding and educating government accounting practitioners on the new Uniform Guidance. In addition, several members of our team participate on committees of various standard setting bodies, giving us advanced notification of upcoming standards and allowing us to help shape the standards and implementation guidance. We share this information and opportunity with all our clients.

CRI believes in maintaining long-term, mutually beneficial relationships by tailoring your service team to align their industry, service, and specialty skills with your needs. This customization is reinforced by our commitment to consistent staffing which allows our dedicated teams to deliver the highest level of business acumen and knowledge to your organization.

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, prior year financial statements and consulted our forecasted audit calendar with staff availability; **we affirm our commitment to provide the services requested in the timeframe required.**



A summary of the key differentiating factors which we believe separates us from our competitors is as follows:

- **Extensive resources:** we have over 2,000 professionals, over 800 of whom are CPAs, 450+ of whom are located in Florida, and over 330 of whom specialize in government audits. We have 21 offices in Florida, including the **Melbourne office**, which will serve the City.
- **Technical expertise:** the government industry is one of CRI's primary specialties; our industry experts are highly involved with standard setting bodies, making technical presentations to many government organizations and are up to date on the latest technical requirements.
- **Partner involvement:** our hands-on Partners ensure top-level technical support is being provided; Partners are on-site at least once per week during fieldwork.
- **Communication:** we maintain clear communication through a combination of in-person meetings and our electronic status tracking tool, Smartsheet, which also serves as our secure document transfer portal. Smartsheet, which looks and operates similar to an Excel worksheet, provides you with a detail listing of requests for audit material, as well as identifying due dates and status updates so both the City and the audit team have a clear understanding of the engagement status. Open communication is very important to us.
- **Potential problem items:** we will hold regular meetings with management to discuss the status of the engagement and to review potential problem items, if any. Additional meetings will be held upon request to ensure that management has continuous updates on the engagement. Our goal is to provide the City with a "no surprises" audit process.
- **Specialist tools and templates:** we have developed tools and templates to perform our audit procedures in a highly effective and efficient way and thoroughly address the risks.
- **Remote capabilities:** CRI has invested in technology to provide our audit teams with the ability to provide services remotely, if requested by the City, in order to safely provide the City with audit services in the most efficient and effective manner. We will adhere to the City's public health and safety policies throughout the engagement.
- **Training opportunities for our clients:** CRI presents governmental updates throughout the year and also has a virtual CPE week. All of our clients are invited to attend both at no cost for the CPE.

The City of Daytona Beach Shores will be one of the most important clients of CRI. We assure you that you will receive the highest level of service. Throughout this proposal you will see our demonstrated ability to offer an **exceptional audit service** through the **experience we have, our well-designed and tailored proposed audit approach, and the highly skilled experts** that have earned the privilege of being assigned to your engagement. We welcome the opportunity to continue to demonstrate to you the same **teamwork, expertise, innovation, and responsiveness** that has made CRI one of the fastest growing public accounting firms in the United States.

Our proposal is a firm and irrevocable offer for one hundred eighty (180) days.

Sincerely,

Lindsay Aviles, CPA
Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.



PROFILE OF THE PROPOSER





PROFILE OF THE PROPOSER

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 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 CRIadv.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 13 state footprint and are ready to serve your needs.

This proposal will be staffed by our **Melbourne location**; the audit department staff consists of 2 partners, 3 managers, 3 supervising senior associates, 4 senior associates and 2 associates.

The person responsible for the project is as follows:

Lindsay Aviles, CPA, Partner
7506 Lynx Way, Suite 201
Melbourne, FL 32940
321-426-3039 (P)
386-336-4189 (F)
laviles@CRIadv.com

One Team, 21 Offices Across Florida





PROFILE OF THE PROPOSER, CONTINUED

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



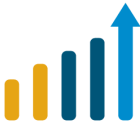
TOP 25*
FIRM

*(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.



PROFILE OF THE PROPOSER, CONTINUED



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.



PROFILE OF THE PROPOSER, CONTINUED



Our local office is supported by audit professionals experienced in auditing highly automated accounting and financial reporting systems utilized by local governments, utilities, special districts, and nonprofit organizations.

The office currently includes partners, managers, seniors, and staff accountants all trained in the use of electronic audit tools, data analytics, and computer-assisted audit techniques. These capabilities allow our engagement teams to efficiently analyze large transaction populations, perform risk assessments, identify unusual transactions, test journal entries, and perform substantive audit procedures using electronic data obtained directly from client systems.

The local office personnel that are skilled in on-line computer auditing include:

- 2 Partners
- 3 Managers, one of which has an IDEA Data Analysis Software License and training
- 3 Supervising Seniors
- 4 Seniors
- 2 Associates

In addition to the local office personnel, the engagement team has access to the Firm's dedicated corporate Information Technology department, providing specialized resources and expertise in information systems, cybersecurity, data analytics, and other technology-related areas that may be relevant to the audit.

Our audit methodology incorporates the use of secure electronic workpaper systems, data analysis software, and computer-assisted audit techniques designed to improve audit efficiency while maintaining compliance with Government Auditing Standards and applicable professional standards.

The engagement team assigned to the City will have access to these resources throughout the engagement as needed.



PROFILE OF THE PROPOSER, CONTINUED

EXPERIENCE PREPARING GOVERNMENTAL FINANCIAL STATEMENTS

The Melbourne office of CRI has 16 audit and consulting professionals serving 26 local governments and special districts. CRI has dedicated an industry line to serve our state and local government clients, which is spearheaded by some of the partners who will be assigned to this engagement. This includes **Lindsay Aviles, Engagement Partner**, and **Christine Noll-Rhan, Quality Control Partner**, both of whom have extensive experience in preparing and reviewing Annual Comprehensive Financial Reports and Single Audits. Both Christine and Lindsay are government industry leaders for CRI and serve as resources for other partners within the firm. Christine Noll-Rhan serves as one of the firm's engagement quality control reviewers for governmental audits and both Lindsay and Christine have presented at the FGFOA annual conference. Your assigned team will ensure proper implementation of GASB standards and best practices. Lindsay and Christine are currently the engagement partner or quality control review partner for 25+ government financial statement audits, 20+ single audits and over 10 ACFR's annually.

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under *Governmental Auditing Standards* and implementing the full range of GASB statements on a variety of entity types. Recently, we have assisted with the implementation of GASB 101 for several entities and are prepared to assist in implementation of GASB 103, a new pronouncement coming into place during the upcoming year.

EXPERIENCE IN MEETING REQUIREMENTS OF THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

CRI is currently involved with assisting 28 entities in Florida to receive the ACFR award each year. CRI's government audit team includes current and former reviewers for the GFOA's ACFR award program. **We will utilize this expertise if requested to do so, to assist the City of Daytona Beach Shores to obtain this award.** In preparing the ACFR, CRI compares the statements to the GFOA ACFR checklist to ensure all required elements are included in the City's ACFR.



In 2019, CRI Received the Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction. This award is to recognize audit firms that provide an outstanding service to their clients. The award is based on feedback received from over 25,000 nonprofit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2018 fiscal year end audit.

CAPACITY

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, and prior year financial statements and consulted our forecasted audit calendar with staff availability; we are confident we can provide the services requested in the timeframe required.

In addition to providing an efficient audit, CRI will be a reliable resource for the City - providing ideas to improve performance and/or strengthen controls, summaries and guidance on upcoming standards, and answers to technical questions throughout the year. Our proven, streamlined process minimizes your time and disruption during the service provider change and continues throughout our professional relationship.

PROFILE OF THE PROPOSER, CONTINUED



SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

The most significant similar engagements performed by the office that will be assigned responsibility for the City audit, are listed below, ranked on the basis of total staff hours.

CLIENT NAME & PRINCIPAL CONTACT	YEAR(S) AUDITED	SCOPE OF WORK	TOTAL HOURS	ENGAGEMENT PARTNER(S)
City of Daytona Beach, Florida Natalia Eckroth, Chief Financial Officer 386-671-8063	2014 - Present	Audit of Financial Statements; Assistance in the Preparation of ACFR; Audit of CRA; Examination of CRA; Investment Examination; Federal and State Single Audits	998	Lindsay Aviles
City of West Melbourne, Florida Keith Smith, Finance Director 321-327-6618	2013 - Present	Audit of Financial Statements; Assistance in the Preparation of ACFR; Audit of CRA; Examination of CRA; Investment Examination; Federal and State Single Audits	825	Lindsay Aviles
City of Indian Harbour Beach, Florida Angie Dollens, City Comptroller 321-773-3181	2025 - Present	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination; CSLFRF Examination	522	Lindsay Aviles
Town of Indialantic, Florida Michael Casey, Town Manager 321.723.2242	2001 - Present	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination	310	Christine Noll-Rhan
Town of Indian River Shores, Florida Heather Christmas, Town Treasurer 772-231-1771	2016 - Present	Audit of Financial Statements; Investment Examination	224	Christine Noll-Rhan

The CRI Melbourne office has not been dismissed or terminated from any contracts, they have all ended naturally.



SUMMARY OF THE PROPOSER'S QUALIFICATIONS





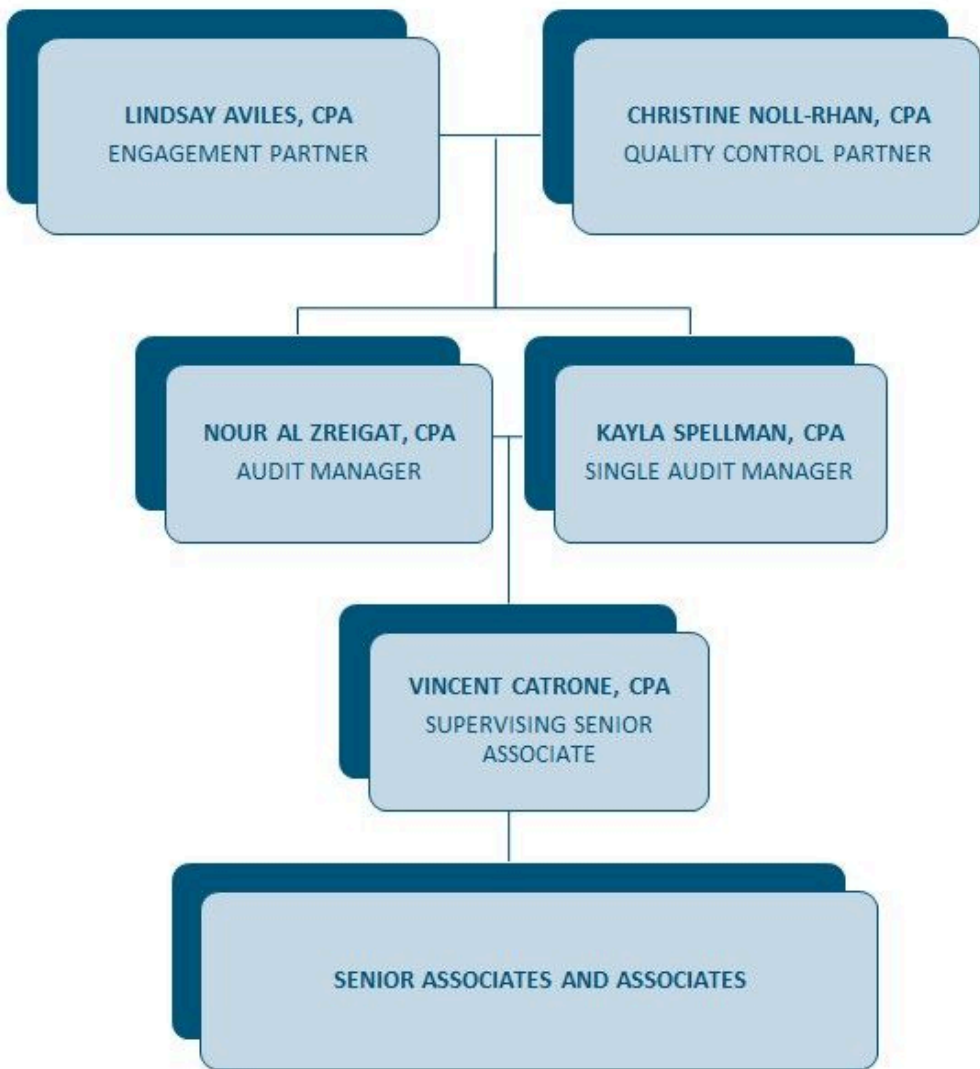
SUMMARY OF THE PROPOSER'S QUALIFICATIONS

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

YOUR TEAM

The team we have assembled for the audit of the City is comprised of highly qualified members of our firm. All of the team members have been involved in auditing governments similar to the City where all applicable Governmental Accounting Standards Board Statements have been implemented. All members of the proposed audit team also have experience performing Single Audits in accordance with *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Florida Single Audit Act as promulgated in Chapter 10.550, Rules of the Auditor General for the State of Florida. You can be assured of the quality of our staff over the term of the engagement. **Lindsay Aviles will be the Engagement Partner and will be assigned as the Christine Noll-Rhan Quality Control Partner on the engagement. All team members are licensed to practice as certified public accountants in Florida.**

SOLUTION TEAM ORGANIZATIONAL CHART



SUMMARY OF THE PROPOSER'S QUALIFICATIONS, CONTINUED



PERSONNEL QUALIFICATIONS AND EXPERIENCE

Because of the significant extent of our public sector practice, CRI has a large team of highly trained and experienced auditors and consultants that focus on the governmental industry. Members of your proposed audit team are active members of industry focused organizations, professional organizations and regulators that serve the public sector.

The team we have assembled for the City is comprised of highly qualified members of our firm. All of the team members have been involved in providing services to governments similar to the City, where all applicable Governmental Accounting Standards Board Statements have been implemented. You can be assured of the quality of our staff over the term of the engagement. All personnel listed below are employees of CRI. No subcontractors have been assigned to the project.

With prior approval from the City, CRI may use our service providers located outside the United States. We maintain internal policies, procedures, and safeguards to protect the confidentiality of our client's personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of our client's information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of confidential information to others. We remain responsible for the work provided by any such third-party service providers.

Please see the professional staff assigned to your solution team by level and location, including their roles and detailed experience in the section below and within the resumes on the subsequent pages.

QUALITY OF STAFF

In addition to the firm's requirements for CPE for all audit team members, members of our audit team are active members of professional, voluntary organizations such as the American Institute of Certified Public Accountants (AICPA), the Governmental Audit Quality Center of the AICPA, the Center for Audit Quality of the AICPA, the Florida Institute of Certified Public Accountants, the Government Finance Officers Association and the Florida Government Finance Officers Association.

As a result of our membership in these voluntary organizations, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. **We continually provide "classroom training" and on-the-job training to develop the knowledge base of our team members, helping them gain industry knowledge.** Additionally, our team members are regular presenters at state and local chapter FICPA and FGFOA events, which ensures they remain up-to-date on new accounting and auditing standards.

CAPACITY

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, and prior year financial statements and consulted our forecasted audit calendar with staff availability; we are confident we can provide the services requested in the timeframe required.

In addition to providing an efficient audit, CRI will be a reliable resource for the City - providing ideas to improve performance and/or strengthen controls, summaries and guidance on upcoming standards, and answers to technical questions throughout the year. Our proven, streamlined process minimizes your time and disruption during the service provider change and continues throughout our professional relationship.

YOUR SOLUTION TEAM



Lindsay Aviles, CPA

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

laviles@CRIadv.com
321.426.3027 | Direct



Representative Clients

- City of Daytona Beach, Florida
- City of Indian Harbour Beach, Florida
- City of Indian Harbour Beach, Florida's Municipal Police Officers Retirement Fund
- City of Lake Worth Beach, Florida
- City of Melbourne, Florida
- City of Oak Hill, Florida
- City of Okeechobee, Florida
- City of West Melbourne, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Housing Authority
- Greater Orlando Airport Authority
- Melbourne-Tillman Water Control District
- St. John's Improvement District
- Town of Indian River Shores, Florida
- Town of Orchid, Florida

Experience

Lindsay has over 15 years of public accounting experience in the not-for-profit and governmental audit arena. As part of the Carr, Riggs & Ingram audit team, Lindsay has enjoyed providing auditing services to government entities, employee benefit plans, not-for-profits and local private companies. Prior to joining Carr, Riggs & Ingram in 2014, Lindsay was also an external auditor. She attends various continuing education courses in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls

Education, Licenses & Certifications

- BS, Accounting, University of Central Florida
- Certified Public Accountant, registered and licensed in Florida, 2013
- Masters, Accounting, Liberty University

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- United Way of Brevard, Board Member, Finance Committee Chair, and Treasurer
- Faith Presbyterian Church of Brevard, Treasurer
- New Life Mission, Board Member, Finance Committee Member

YOUR SOLUTION TEAM



Christine E. Noll-Rhan, CPA

Partner, CRI Advisors, LLC

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

cnollrhan@CRLadv.com

321.426.3039 | Direct



Representative Clients

- City of Fellsmere, Florida
- City of Groveland, Florida
- City of Lake Worth Beach, Florida
- City of Melbourne, Florida
- City of Okeechobee, Florida
- City of Rockledge, Florida
- City of Satellite Beach, Florida
- City of Sebastian, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Foundation
- Melbourne-Tillman Water Control District
- Sebastian Inlet Tax District
- Space Florida
- St. John's Improvement District
- Town of Indialantic, Florida
- Town of Orchid, Florida
- Town of Lake Clarke Shores, Florida

Internal Audit Engagement

- Brevard County, Florida

Consulting Engagement

- Bradford County, Florida
- City of Coral Springs, Florida

Experience

Christine is a certified public accountant and has 19 years of governmental audit experience. Christine works primarily with governmental and not-for-profit entities. Christine is currently the audit partner for 16 governmental entities and an engagement quality control partner for over 10 governmental entities.

Christine works with governmental entities to create and improve their audited financial statements. She has hands-on experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Her clients will tell you she is extremely organized and focuses on completing the audit in an efficient and timely manner.

Christine has been involved as a partner on audits of Florida municipalities for over 10 years. She has extensive experience in auditing governmental entities, and is a FGFOA presenter.

Education, Licenses & Certifications

- BS, Accounting, Penn State University, 2005
- Masters, Accounting, Florida Atlantic University, 2009
- Certified Public Accountant - registered and licensed in Florida, 2008
- Not-for-Profit 1 Certificate (AICPA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Brevard Schools Foundation, Treasurer
- Lead Brevard, Treasurer
- 4 Under 40 Award Recipient (2022)

YOUR SOLUTION TEAM



Nour Al Zreigat, CPA

Manager, CRI Advisors, LLC

Manager, Carr, Riggs & Ingram, L.L.C.

nzreigat@CRIadv.com

321.426.3032 | Direct



Representative Clients

- City of Melbourne, Florida
- City of West Melbourne, Florida
- City of Groveland, Florida
- City of Satellite Beach, Florida
- City of Okeechobee, Florida
- Space Florida
- Clay County, Florida
- School Board of Brevard County, Florida
- Eastern Florida State College

Experience

Nour joined Carr, Riggs & Ingram in November of 2019. Previously, she worked with Deloitte M.E for two years after completing her Bachelor's Degree in Accounting where she gained experience and knowledge in various industries. After completing her Master's Degree in Professional Accounting, Nour worked for one year in a national CPA firm.

Since joining Carr, Riggs & Ingram, Nour has worked on several large governmental engagements audit jobs. During Nour's time with CRI, she has focused primarily in the audit area and specifically in governmental and manufacturing entities. She attends government accounting conferences in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls.

Education, Licenses & Certifications

- BS, Accounting, University of Jordan
- Masters in Professional Accounting, Penn State University
- Certified Public Accountant (CPA), Florida



Kayla Spellman, CPA, CCA

Senior Manager, CRI Advisors, LLC
Senior Manager, Carr, Riggs & Ingram, L.L.C.

kspellman@CRIadv.com
321.426.3013 | Direct



Representative Clients

- Brevard County, FL
- Broward County School Board
- City of Daytona Beach, FL
- City of Fellsmere, FL
- City of Ft. Lauderdale, FL
- City of Maitland, FL
- City of Melbourne, FL
- City of Orlando, FL
- City of Rockledge, FL
- City of Tarpon Springs, FL
- Duval County, FL
- Florida Department of Elder Affairs
- Florida Gulf Coast University
- Institute of Food & Agricultural Sciences
- Martin County, Florida
- Shands Hospital
- University of Florida Athletic Association
- University of Florida Internal Audit
- University of Florida Foundation
- University of Florida Student Government
- Volusia County, FL
- Washington County, FL

Experience

Kayla has over 25 years of proven skills and experience in audit and consulting. Industries served include K-12, Higher Education, State and Local government, and Healthcare. Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Internal and operational audits performed include, but are not limited to, the following departments/functions: accounts payable, motor pool services, asset management, purchasing card, gasoline card programs, timekeeping and overtime, purchasing/procurement, information technology, contract compliance, system implementations, facilities.

Kayla has also performed numerous payment application reviews for major construction projects. Currently, she is working with Rob and Anthony on a P3, construction manager at Risk, with a GMP, project for the City of Fort Lauderdale that includes monthly draw packages.

Education, Licenses & Certifications

- BBA, Accounting, University of North Florida
- MAcc, University of Florida
- MS, Decision Information Science, University of Florida
- Certified Public Accountant (CPA), State of Florida
- Certified Construction Auditor (CCA)
- Certified Internal Auditor (CIA) - Candidate

Professional Affiliations

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

YOUR SOLUTION TEAM



Vincent Catrone, CPA

Supervising Senior Associate, CRI Advisors, LLC
and Carr, Riggs & Ingram, L.L.C.

vcatrone@CRIadv.com
321.426.3074 | Direct



Representative Clients

- Bridges, Inc.
- City of Daytona Beach, Florida
- City of Edgewood, Florida
- City of Lake Worth Beach, Florida
- City of Satellite Beach, Florida
- City of Oak Hill, Florida
- City of West Melbourne, Florida
- Daily Bread, Inc.
- Melbourne-Tillman Water Control District
- Space Florida
- Titusville-Cocoa Airport Authority

Experience

Vincent joined Carr, Riggs & Ingram in October of 2022. Vincent came to the firm from the transportation and logistics industry, where he spent 12 years with the United Parcel Service. At the United Parcel Service he held several different managerial roles that instilled in him the importance of integrity and strong client service.

Since joining the firm, Vincent has worked with many of our governmental and non-profit clients, providing audit and assurance services where he has gained hands on experience in both Federal and State Single Audits

Education, Licenses & Certifications

- BS, in Business Administration - Specialization in Accounting, University of Central Florida, 2021
- Certified Public Accountant - registered and licensed in Florida, 2024
- Certified in Cybersecurity (iSC2)

Professional Affiliations

- International Information System Security Certification Consortium (IS2)
- ISC2 - Space Coast Chapter

SUMMARY OF THE PROPOSER'S QUALIFICATIONS, CONTINUED



2025 PEER REVIEW REPORT

EXTERNAL QUALITY CONTROL REVIEW

The most recent review of our firm were performed by Brown Edwards. **This review included specific governmental engagements.** We received a rating of "Pass" on the 2025 report, the highest rating possible. A copy of the most recent peer review report is below. As noted in the report it included governmental entities and single audits.



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram, L.L.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C. (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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; 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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025, 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, L.L.C. has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 30, 2025

www.becpas.com

APPENDIX E

CITY OF DAYTONA BEACH SHORES, FLORIDA

REFERENCE INFORMATION FOR INDEPENDENT AUDIT SERVICES RFP NO. 2026-0605

Organization City of West Melbourne, FL
Contact Person Keith Smith, Finance Director
Address 2240 Minton Rd.
City West Melbourne State FL Zip 32904
Phone Number (321) 327-6619
Project Cost \$67,000 Date Performed August 2025 - March 2026

Organization City of Daytona Beach, FL
Contact Person Natalia Eckroth, CFO
Address 301 S Ridgewood Ave.
City Daytona Beach State FL Zip 32114
Phone Number (386) 671-8000
Project Cost \$126,900 Date Performed August 2025 - April 2026

Organization City of Indian Harbour Beach, FL
Contact Person Angela Dollens, Comptroller
Address 2055 S Patrick Dr.
City Indian Harbour Beach State FL Zip 32937
Phone Number (321) 773-3181
Project Cost \$41,050 Date Performed December 2025 - May 2026

Organization City of Oak Hill, FL
Contact Person John Barkley, City Manager
Address 234 US-1
City Oak Hill State FL Zip 32759
Phone Number (386) 345-3522
Project Cost \$30,600 Date Performed December 2025 - May 2026

Representative Typed Name/Title Lindsay Aviles, Partner
Representative Signature 
Firm Carr, Riggs & Ingram, L.L.C.



AUDIT APPROACH





AUDIT APPROACH

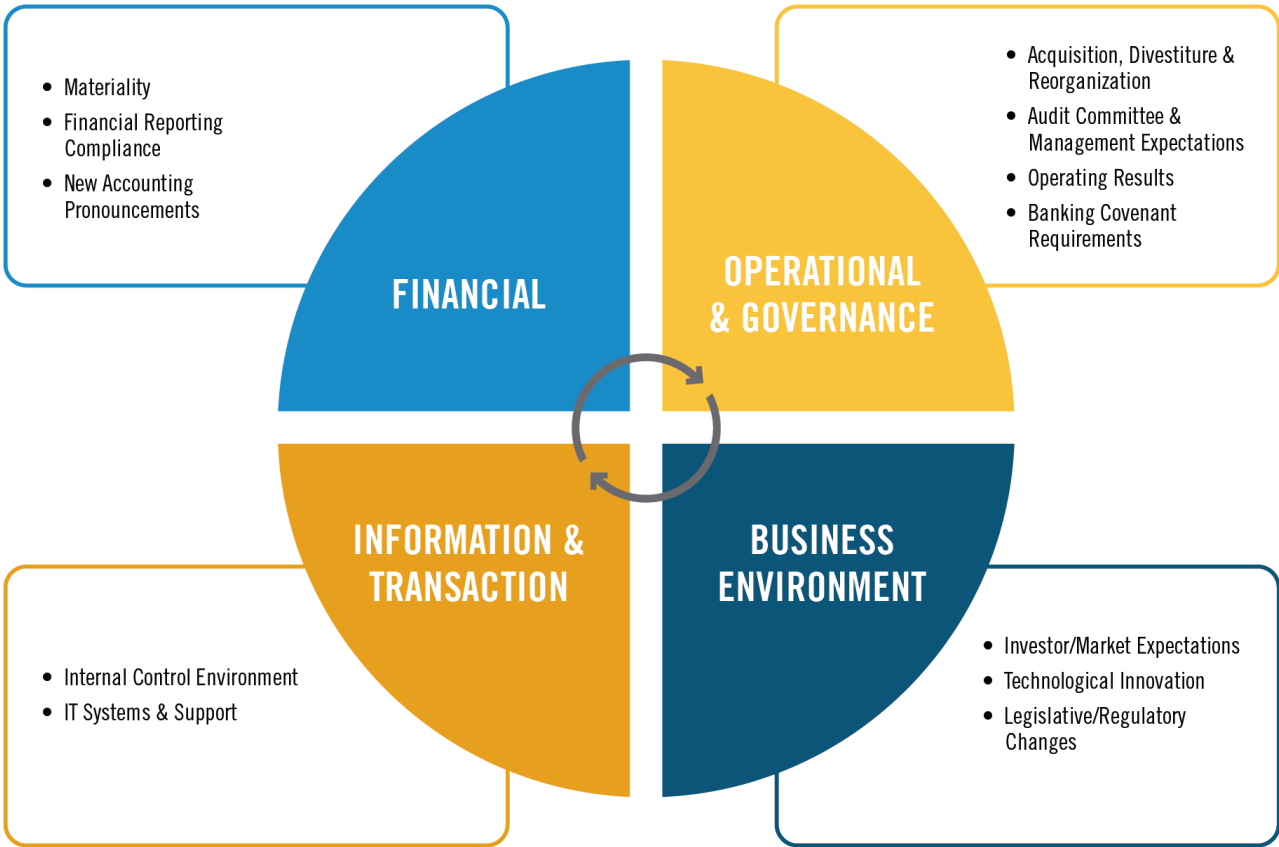
CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and City of Daytona Beach Shores'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:



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.



AUDIT APPROACH, CONTINUED

CRI AUDIT FRAMEWORK

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:

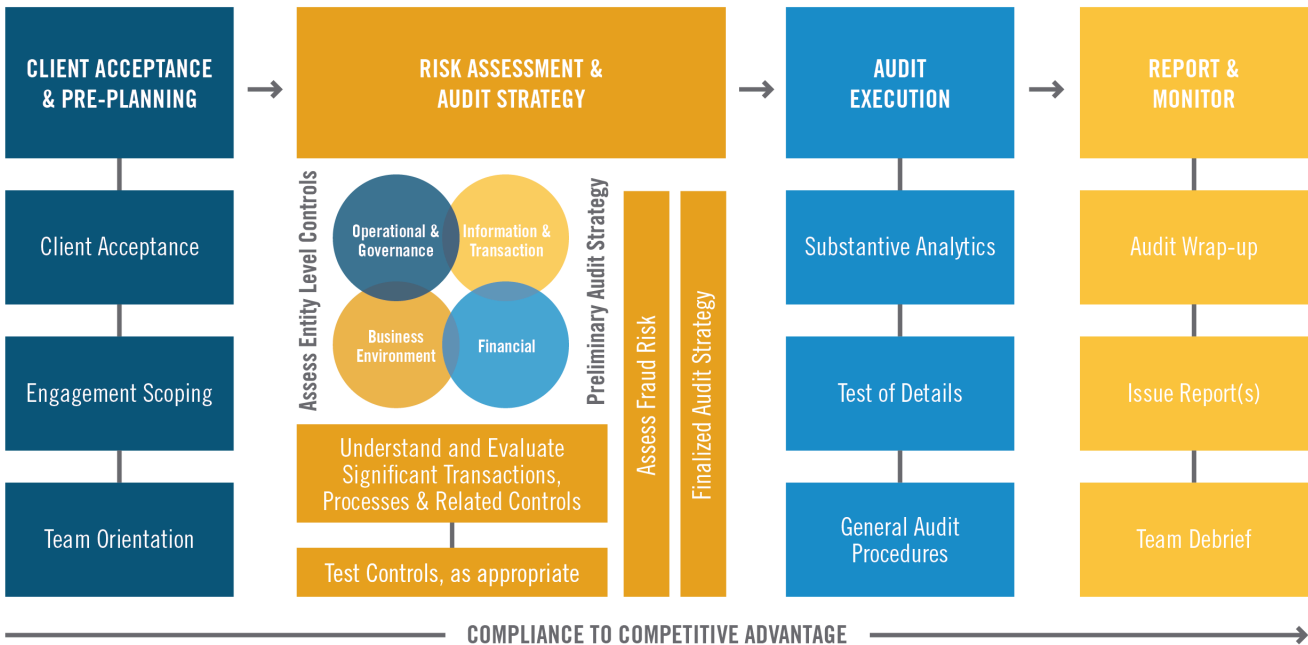
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

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 City of Daytona Beach Shores’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.

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.





CRI AUDIT APPROACH

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.



SAMPLE SIZE & STATISTICAL SAMPLING

In our approach, we base our testing off the risk of an account balance. Based on the risk we will determine our testing approach which would including sampling balances to test individual transactions and also use analytical procedures. We try and maximize the use of analytical procedures as we can then identify unusual trends and focus sampling in areas with greatest risk.

CRI has the ability to use both statistical and non-statistical sampling methodologies. The selection of the two techniques depends on the format in which populations are provided. When populations are provided in an Excel or delimited file we can use statistical sampling methodologies. The sample sizes of transactions to test are representative of the population and will be determined as early as possible in the audit process, in order to provide your staff sufficient time to pull the requested documentation. We typically test a sample of 40-60 for a test of controls reliance and expect zero deviations. When sampling a test of details, we will stratify our samples and test enough individually significant items (varies based upon risk, usually 35% of performance materiality, but can be more based on risk of area under audit) and then a random stratified sample of the remaining population to conclude on the fairness of the balance. We utilize guidelines established by auditing standards, which specify requirements for statistical and nonstatistical sampling, to perform tests of internal controls and substantive tests as part of the audit of your financial statements. We will utilize data mining software IDEA and/or ActiveData for sampling in a nonstatistical manner; we often times we will stratify our samples to attempt to obtain additional coverage and reduce the amount of requested samples (where appropriate) from our clients.

In addition, in order to test compliance, CRI will take the following approach to audit samples:

- Determine which law or regulation is necessary for testing and discuss with management any concerns related to compliance.
- Obtain general ledger listings, warrant listings and check registers, or other detail listings related to the requirements that may be necessary for testing and develop a reasonable sample size or procedures to perform in order to accomplish the goal of testing for compliance.
- We then may analytically scan the listing, judgmentally select, randomly select (using our IDEA and/or ActiveData software), or haphazardly select items for testing of the necessary compliance requirements.

AUDIT APPROACH, CONTINUED



APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE CITY OF DAYTONA BEACH SHORE'S INTERNAL CONTROL STRUCTURE

We gain an understanding of the City's internal controls by walking through transactions from the beginning to the end. The walk-throughs are performed through observation and inquiry.

We plan to meet with your management to:

- Set-up the audit by reviewing the mapping of the City of Daytona Beach Shore'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 issues on a timely basis.

Our understanding of the internal control structure will include the following:

- Obtaining an understanding of the City's control environment, risk assessments, control activities, information and communication and monitoring systems as they relate to operations.
- This understanding is obtained through review of the existing policies and procedures, flowcharts, inquiries of personnel, inspection of documents and records, and observation of the activities and operations. This understanding would include accounting and administrative controls in place to ensure that the City complies with applicable laws and regulations and internal accounting policies and procedures.
- Documenting that understanding by summarizing key internal controls that we intend to place reliance on for substantive testing.
- Utilizing a transactional walk-through to determine whether a policy or procedure has been placed in operation.
- Assessing control risk by evaluating the effectiveness of the City's internal control structure policies and procedures in preventing or detecting material misstatements in the financial statements.
- Performing dual tests of controls and transactions (accounting and administrative) to evaluate the effectiveness of such policies and procedures.

We typically test controls over areas with large volumes of transactions such as cash receipts and payroll.

The second component of internal controls that gain an understanding are information technology general controls (ITGC). These controls will be considered carefully during our evaluation of internal control over financial reporting. The controls that mitigate these risks are important because of their pervasive effect on the reliability, integrity, and availability of processing relevant data. IT risks & controls will be evaluated and tested from the top down as follows:

- IT General Controls (ITGCs) typically impact multiple applications in the technology environment and prevent certain events from impacting the integrity of processing data. Computer operations, physical and logical security, system access, program changes, systems development, and business continuity are examples of processes where general IT controls reside. These IT controls are pervasive because they can have an impact on the City's achievement of financial reporting objectives germane to many of its processes.
- Application controls are more specific to individual processes. These controls include policies and procedures designed and implemented in the applications and data. They also include so called programmed controls within the applications that perform specific control related activities, such as computerized edit checks of input data, numerical sequence checks, validation of key fields, and exception reporting and related follow-up on exceptions.

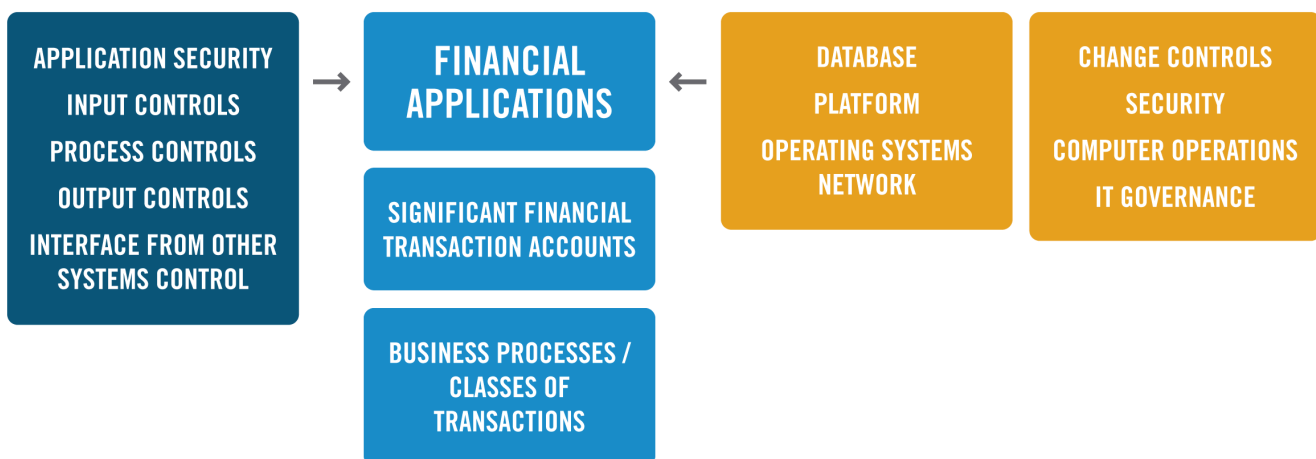
In our process of reviewing the many internal control processes in place throughout the City, we use our extensive experience in Florida governments and fresh perspective to provide the City some best practices and observations that would be extremely useful in generating ideas for efficiencies in processes and policies.

AUDIT APPROACH, CONTINUED



APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE CITY OF DAYTONA BEACH SHORE'S INTERNAL CONTROL STRUCTURE, CONTINUED

In today's IT-centric world, understanding the manual process and supporting systems (i.e. how the numbers come together) 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. CRI's typical approach to evaluating and utilizing IT as part of the audit focuses on two phases. The planning phase focuses on testing access to the financial data (users and otherwise), evaluating the reliability of the applications and databases supporting financial data, testing the reliability of data flowing between systems, and evaluating data security. Dependent on the results during the planning phase, CRI evaluates the opportunity to utilize automated and IT dependent application controls as a part of substantive testing procedures.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including:

- 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.

AUDIT APPROACH, CONTINUED



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

CRI will utilize our experience and compliance templates to assist in our testing procedures over laws and regulations. Due to the quantity of governments we audit, we have developed compliance testing templates which we update each year using the applicable sections of Florida Statutes and other regulatory requirements as changes occur.

We have a template that is specifically tailored for Florida municipalities which would be used on your audit. In order to meet our Yellow Book obligations, when testing compliance with laws and regulations we will focus on the matters which could have a direct and material impact on the City's financial statements. If we identify immaterial instances of potential noncompliance, we will share the findings with the City in the form of a recommendation so that it can be resolved in the future and governance can monitor it further as they deem necessary.

All of the CPAs on this engagement have properly completed all the required Yellow book hours.

Our firm actively leverages automated information technology to enhance audit efficiency, accuracy, and consistency across our engagements. We utilize CCH ProSystem FX Engagement as our primary audit platform, which allows for secure, centralized workpaper management, standardized audit programs, real-time collaboration among team members, and robust version control. This system supports a fully electronic audit environment and promotes audit quality through built-in templates and review tools.

In addition, we use PPC Checkpoint as a comprehensive technical research and methodology resource. This platform provides up-to-date auditing standards, industry guidance, and practice aids, enabling our team to quickly access authoritative literature and apply it consistently within our engagements.

We have also begun piloting the use of the AICPA's AI-powered research tool, Josi, to enhance the efficiency of technical research. This tool assists our professionals in quickly identifying relevant guidance and interpretations. In all instances where AI-based tools are used, we maintain strict data privacy protocols—no confidential or client-specific information is entered into AI systems, ensuring full compliance with professional standards and data security requirements.

Overall, our use of automated technology supports a high-quality, efficient audit process while maintaining the confidentiality and integrity of client information.



FEE PROPOSAL



Appendix C - See attached file below



APPENDIX C

CITY OF DAYTONA BEACH SHORES, FLORIDA PROPOSAL FORM FOR INDEPENDENT AUDIT SERVICES RFP NO. 2026-0605

The firm of CARR, RIGGS & INGRAM, L.L.C. submits the following annual fees:

		<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>
	Financial Audit without Certificate of Achievement Submission					
1		\$ <u>57,000</u>	\$ <u>58,800</u>	\$ <u>60,600</u>	\$ <u>62,500</u>	\$ <u>64,500</u>
	Financial Audit with Certificate of Achievement Submission					
2		\$ <u>62,000</u>	\$ <u>63,800</u>	\$ <u>65,600</u>	\$ <u>67,500</u>	\$ <u>69,500</u>
3	Single Audit	\$ <u>5,000</u>	\$ <u>5,100</u>	\$ <u>5,200</u>	\$ <u>5,300</u>	\$ <u>5,400</u>
	Hourly Rates for Additional Services					
4	PARTNER	\$ <u>300</u>	\$ <u>300</u>	\$ <u>325</u>	\$ <u>325</u>	\$ <u>325</u>
5	MANAGER	\$ <u>200</u>	\$ <u>200</u>	\$ <u>225</u>	\$ <u>225</u>	\$ <u>225</u>
6	SUPERVISING SENIOR	\$ <u>175</u>	\$ <u>175</u>	\$ <u>180</u>	\$ <u>180</u>	\$ <u>180</u>
7	SENIOR	\$ <u>150</u>	\$ <u>150</u>	\$ <u>155</u>	\$ <u>155</u>	\$ <u>155</u>
8	ASSOCIATE	\$ <u>125</u>	\$ <u>125</u>	\$ <u>130</u>	\$ <u>130</u>	\$ <u>130</u>
9	SPECIALIST	\$ <u>300</u>	\$ <u>300</u>	\$ <u>325</u>	\$ <u>325</u>	\$ <u>325</u>



PROFILE OF THE PROPOSER ADDITIONAL REQUIREMENTS





CARRRIG-01

JREYNOLDS

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/18/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Whittaker Warren Insurance, Inc. PO Box 311283 Enterprise, AL 36331-1283	CONTACT NAME: Jennifer Reynolds PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: jennifer@whittakerwarren.com
INSURER(S) AFFORDING COVERAGE	
INSURER A : Valley Forge Insurance Company	
INSURED CRI Advisors LLC, Carr, Riggs, & Ingram Capital, LLC & its subsidiaries and Carr Riggs & Ingram LLC 100 N Main Street Enterprise, AL 36330	INSURER B : Transportation Insurance Co INSURER C : Continental Insurance Company INSURER D : Continental Casualty Company INSURER E : INSURER F :

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☒ LOC OTHER:	X	X	6045711126	1/7/2026	1/7/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Employee Ben \$ 1,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY	X	X	6045711112	1/7/2026	1/7/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000	X	X	6045711143	1/7/2026	1/7/2027	EACH OCCURRENCE \$ 22,000,000 AGGREGATE \$ 22,000,000 \$
D	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	X	6045689709	12/31/2025	12/31/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder is additional insured on a primary, non-contributory basis where required by written contract. A waiver of subrogation applies where required by written contract.

CERTIFICATE HOLDER

CANCELLATION

City of Daytona Beach Shores 2990 S Atlantic Ave Daytona Beach Shores, FL 32118-6002	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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APPENDIX G
CITY OF DAYTONA BEACH SHORES, FLORIDA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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

1. This sworn statement is submitted to
City of Daytona Beach Shores
(Print name of the public entity)

by Lindsay Aviles
(Print individual's name and title)

for Carr, Riggs & Ingram, L.L.C.
(Print name of entity submitting sworn statement)

whose business address is 7506 Lynx Way, Suite 201
Melbourne, FL 32940

and (if applicable) its Federal Employer Identification Number (FEIN) is 72-1396621

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement _____).
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to, any bid proposal, reply or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy or material misrepresentation.

3. I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of 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.

4. I understand that an “affiliate” as defined in Paragraph 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 (1) 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 the arm’s length agreement, shall be a prima facie case that one (1) person controls another person.

A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.

5. I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of the entity.

6. Based upon information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement (indicate which statement applies).

☒ Neither the entity submitting this sworn statement nor any of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting the sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Office of the State of Florida, Division of Administrative

Independent Audit Services

Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

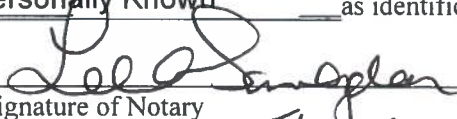


Signature

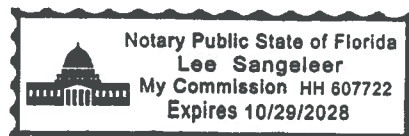
STATE OF
COUNTY OF

The foregoing instrument was acknowledged before me by means of ☒ physical presence or
☐ online notarization, this 6/5/26 by Lindsay Aviles, who is

personally known to me or who has produced Personally Known as identification



Signature of Notary
Notary Public – State of Florida
My Commission expires 10/29/28
Lee Sangeleer
(Printed, typed or stamped commissioned name
of Notary Public)
HH 607722
Serial number, if any



APPENDIX H

Independent Audit Services

APPENDIX H
CITY OF DAYTONA BEACH SHORES, FLORIDA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

DRUG FREE WORKPLACE FORM

The undersigned, in accordance with the Florida Statute 287.087 hereby certifies that Carr, Riggs & Ingram, L.L.C. does:
(Proposer)

1. Publish a statement notifying 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 violation of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, any Available drug counseling, rehabilitation, 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 Proposal a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that 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 1893 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 convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraph 1, through Paragraph 5.

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

Date: 10/5/2026  Lindsay Aviles, Partner
Signature & Title

APPENDIX I
CITY OF DAYTONA BEACH SHORES, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

FIRM SUBMITTING RESPONSE TO RFP Carr, Riggs & Ingram, L.L.C
INSTRUCTIONS FOR RFP EVALUATION CRITERIA AND POINT SYSTEM

- Points are assigned to each of the evaluation criteria. Five (5) points being the highest and zero (0) points being the lowest grade. The following guideline is provided to assist in formulating your grade.

Point system

5 = Excellent

4 = Very Good

3 = Good

2 = Satisfactory

1 = Poor

0 = Unacceptable

- Confirm the name of the responding firm is on each evaluation page.
- Review each response and assign a grade to each category using the point system detailed above.
- Sign and date each sheet upon completion.
- Upon the completion of the independent evaluations the Audit Selection Committee will meet to discuss each evaluation. After discussions, the evaluator may revise their grade. Points will be recapped for each firm.
- Recapped points will be tabulated, and the firms will be ranked.

APPENDIX I-A

QUALIFICATION AND EXPERIENCE

FIRM SUBMITTING RESPONSE TO RFP Carr, Riggs & Ingram, L.L.C

1. Qualifications and Experience (zero to 5 points) **Points assigned** _____

Items for consideration:

- Quality and experience on government engagements of comparable size and complexity.
- Quality and experience of the firm's professional auditing personnel assigned to the engagement.
- Quality and experience of the firm's management support staff available for technical consultation.
- Quality and experience of the firm's professional auditing staff assigned to perform the Single Audit.
- Proximity of the assigned office.

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____

Independent Audit Services

35
39

APPENDIX I-B

AUDIT APPROACH

FIRM SUBMITTING RESPONSE TO RFP Carr, Riggs & Ingram, L.L.C

2. Audit Approach (zero to 5 points) **Points assigned** _____

Items for consideration:

- Adequacy of proposed staffing plan for the audit.
- Adequacy of the general overall audit plan.
- Adequacy of the audit plan for the Single Audit.
- Completeness of the response to the Request for Proposal.
- Recent, current and projected workload of proposing auditors.

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____

**CITY OF DAYTONA BEACH SHORES, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

FIRM	SUBMITTING	RESPONSE	TO	RFP
Carr, Riggs & Ingram, L.L.C				

- a. How long has the firm been performing your audit? _____
- b. Has the firm met all applicable deadlines? _____
- c. Has the firm billed for additional services not provided for in the engagement letter?
_____ 1) If so, what types of additional services were billed
for? _____ 2) Do you feel the amounts were fair?
- d. Has the firm been able to provide for consistency in audit personnel during the engagement?

- e. Have you had any disagreements with the audit firm that were not resolved to your satisfaction?

- f. Do you plan to renew your agreement for audit services with the firm?

Dated: _____

Page 198 of 296

APPENDIX I-D

**CITY OF DAYTONA BEACH SHORES, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

ORAL PRESENTATIONS

FIRM	SUBMITTING	RESPONSE	TO	RFP
<u>Carr, Riggs & Ingram, L.L.C</u>				

4. Oral presentation (zero to 5 points) **Points assigned** _____

Items for consideration:

➤ Were the responses to questions reasonable and adequate?

➤ Were all personnel assigned to the audit present?

➤ Did the proposers maintain a professional appearance?

➤ Was there anything unique about the proposers?

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____

APPENDIX I-F

**CITY OF DAYTONA BEACH SHORES, FLORIDA
EVALUATION CRITERIA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

ORGANIZATION SUBMITTING RESPONSE TO RFP Carr, Riggs & Ingram, L.L.C

Points Recap

- 1. Qualification and Experience (zero to 5 points)** _____
- 2. Audit Approach (zero to 5 points)** _____
- 3. Responses of references (zero to 5 points)** _____
- 4. Oral Presentation (zero to 5 points)** _____
- 5. Cost (zero to 5 points)** _____

Total points _____

Comments by evaluator:

Evaluator's certification: The point assigned reflects my best judgment concerning the offeror's proposal.

Signed: _____

Dated: _____



We're of Service to Those Serving Others

PROPOSAL TO PROVIDE
INDEPENDENT AUDIT SERVICES TO
THE CITY OF DAYTONA BEACH SHORES



121 Executive Circle
Daytona Beach, FL 32114
386.257.4100
www.jmco.com

1. Title Page

*Proposal to Provide
Independent Audit Services to*

The City of Daytona Beach Shores

For the fiscal years ending September 30, 2026-2030,
with two one-year options for renewal

RFP #2026-0605

Legal Name James Moore & Co., P.L.

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

Phone: 386.257.4100
Fax: 386.252.0209

www.jmco.com

Contacts James Halleran, CPA
Engagement Partner

James.Halleran@jmco.com

Zach Chalifour, CPA
Quality Control Review Partner

Zach.Chalifour@jmco.com

June 5, 2026



2. Table of Contents



AT YOUR SERVICE.
ALWAYS

1. Title Page	1
2. Table of Contents.....	2
3. Letter Of Transmittal	3
4. Profile of the Proposer.....	5
About James Moore & Co.	5
Office Locations	6
Firm Affiliations and Awards.....	7
License to Practice in the State of Florida	8
Local Office Management and Computer Assistance Capability	8
Most Significant Engagements	9
Dismissed or Terminated Contracts.....	9
5. Summary of the Proposer’s Qualifications.....	10
Proposed Team Organizational Structure	10
Résumés	11
Team Members’ Licenses to Practice in the State of Florida	21
Reference Form	22
Government Services Experience	23
Current Government Clients	23
Team Member Single Audit Experience.....	27
Peer Review Participation and Report.....	28
Annual Comprehensive Financial Report Experience	30
Local Office Level Government Expertise	30
6. Audit Approach.....	31
Specific Audit Approach.....	31
GASB Overview – Governmental Accounting Standards	36
Technology and Your Audit	37
7. Fee Proposal	39
8. Profile of the Proposer – Additional Requirements	43

3. Letter Of Transmittal

June 5, 2026

City of Daytona Beach Shores
2990 South Atlantic Avenue
Daytona Beach Shores, FL 32118



To Members of the Selection Committee:

We are pleased to present our proposal to continue providing auditing services for City of Daytona Beach Shores (City) for the fiscal years ending September 30, 2026-2030, with two one-year options for renewal.

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

- » A demonstrated commitment to provide the City with the highest quality of service, with an existing knowledge of the City from our past working relationship that enables us to leverage institutional knowledge to maximize audit quality while saving the City the cost and time of auditor transition.
- » A local presence with a Daytona Beach office that serves or has served Volusia County clients, including the cities of Ormond Beach, Holly Hill, South Daytona, Daytona Beach Shores, New Smyrna Beach, Edgewater, Oak Hill, Lake Helen, DeLand, DeBary, and the County itself.
- » A dedication to remaining an independent firm with decision-making being done by the team you work with, rather than the “national” office or any outside investors. We have no plans for upward mergers or acceptance of private equity investment funds that may adversely impact audit quality due to an over-emphasis on profitability.

a. Understanding of the Work and Commitment to Perform

James Moore understands the City is seeking a qualified independent certified public accounting firm to continue providing annual financial and compliance audit services in accordance with Government Auditing Standards, Florida Statutes, and all applicable federal and state requirements. As the City's current auditor, our team has developed a strong understanding of the City's financial operations, reporting processes, internal control environment, and compliance obligations, allowing us to provide an efficient and seamless audit approach. The engagement includes conducting a comprehensive audit of the City's financial statements, evaluating internal controls, assessing compliance with legal and regulatory requirements, and performing Single Audit procedures when applicable. The selected firm will prepare draft financial statements, related notes, audit reports, management letters, and the final Annual Comprehensive Financial Report, including required federal submissions. We understand the City values a proactive audit approach that emphasizes strong communication, responsiveness, adherence to established timelines, and practical recommendations for strengthening internal controls and financial operations. Our team also recognizes the importance of supporting the City's continued compliance with Government Finance Officers Association reporting standards and evolving GASB requirements while minimizing disruption to daily operations.

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

b. Authorized to Represent the Firm

James Halleran, Partner
121 Executive Circle | Daytona Beach, FL 32114
386.257.4100

c. Federal Taxpayer ID Number

59-3204548

Minimum Requirements

James Moore exceeds the minimum requirements indicated in the RFP. Below we provide a crosswalk of the requirement and the location in the proposal.

1. The firm must have been established as a legal entity in the State of Florida and have performed continuous CPA services for a minimum of five (5) years providing the proposed services to a municipality or other public entity.

James Moore has been a legal entity in the State of Florida and in continuous business since 1964, providing auditing services to governmental entities throughout the State.

2. The firm must submit an affirmation that the proposer meets the Government Auditing Standards independence requirements as published by the U.S. General Accounting Office.

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

3. The Government Auditing Standards require the Certified Public Accountant in charge of the audit to have completed, within the immediate preceding two (2) years, at least twenty-four (24) hours of continuing professional education that directly relate to government auditing and that will enhance the professional proficiency of the auditor to perform audits or attestation engagements.

Each CPA on your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office. CPE hours are provided on each team members' résumé.

4. The manager and senior auditor must have experience auditing one or more similar governments where all applicable Governmental Accounting Standards Board Statements have been implemented.

Your assigned partners, directors, and managers all have extensive experience auditing governments where all applicable Governmental Accounting Standards Board Statements have been implemented. Experience is provided on each team members' résumé.

5. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards, 2 CFR 200 Part F, Cost Principles and Audit Requirements for Federal Awards, Audits of State and Local Governments and the Rules of the Auditor General for the State of Florida.

In addition to your partners and managers having experience with Single Audits, we have assigned a dedicated Single Audit Director to your engagement; her experience is provided on her résumé.

James Moore looks forward to continuing our relationship with the City of Daytona Beach Shores.

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



James Halleran, CPA
Partner

4. Profile of the Proposer

About James Moore & Co.

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

We Are Moore

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

Satisfaction Guaranteed

(Yours, not ours.)

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



Offices

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

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



James Moore & Co.

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



Our People

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



Services

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

5 STATEWIDE LOCATIONS & GROWING



Our firm is organized and governed by industry and service line teams rather than by office-based specialization. Each of our offices provides the same full range of services, with office locations functioning primarily as physical workspaces rather than as centers of specialized expertise.

In addition to our office-based professionals, we employ remote team members who are fully integrated into our industry and service line teams. These professionals work seamlessly alongside office-based staff and are staffed on engagements based on their skills, experience, and role within the relevant service team—not their physical location.

For this engagement, we will assign **ten full-time professionals** from our **Government Services Team**, with our **Daytona Beach** office serving as the administrative base for engagement coordination and the issuance of audit reports.

Our firm-wide use of technology enables efficient collaboration among office-based and remote professionals alike, enhancing communication, improving efficiency, and ensuring consistent, high-quality outcomes for our clients.

Employees by Office

	Firmwide	Daytona Beach	DeLand	Gainesville	Ocala	Tallahassee
Members (Partners)	18	5	1	10	1	1
Directors, Managers	61	21	4	25	2	9
Accounting Staff	87	18	6	39	7	17
Accounting & Controllershship Staff	40	5	0	23	1	11
Technology Services Staff	22	4	1	15	1	1
Administrative Staff	42	8	4	20	1	9
TOTAL	270	61	16	132	13	48
CPAs	74	22	2	34	2	14
Government Audit Staff	59	13	4	29	3	11

The Attention of a Regional Team

The Gravitas of an International Firm

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 Affiliations

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), including the State and Local Government Section.

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 FGFOA and the Florida League of Cities

These affiliations are not passive memberships. They reflect active involvement in the organizations that shape governmental financial reporting standards and best practices.

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 **Top 200 Firm** since 2010 (15 years running!), and a **Best of Best Firm** and **Fastest Growing Firm** multiple times since 2019.

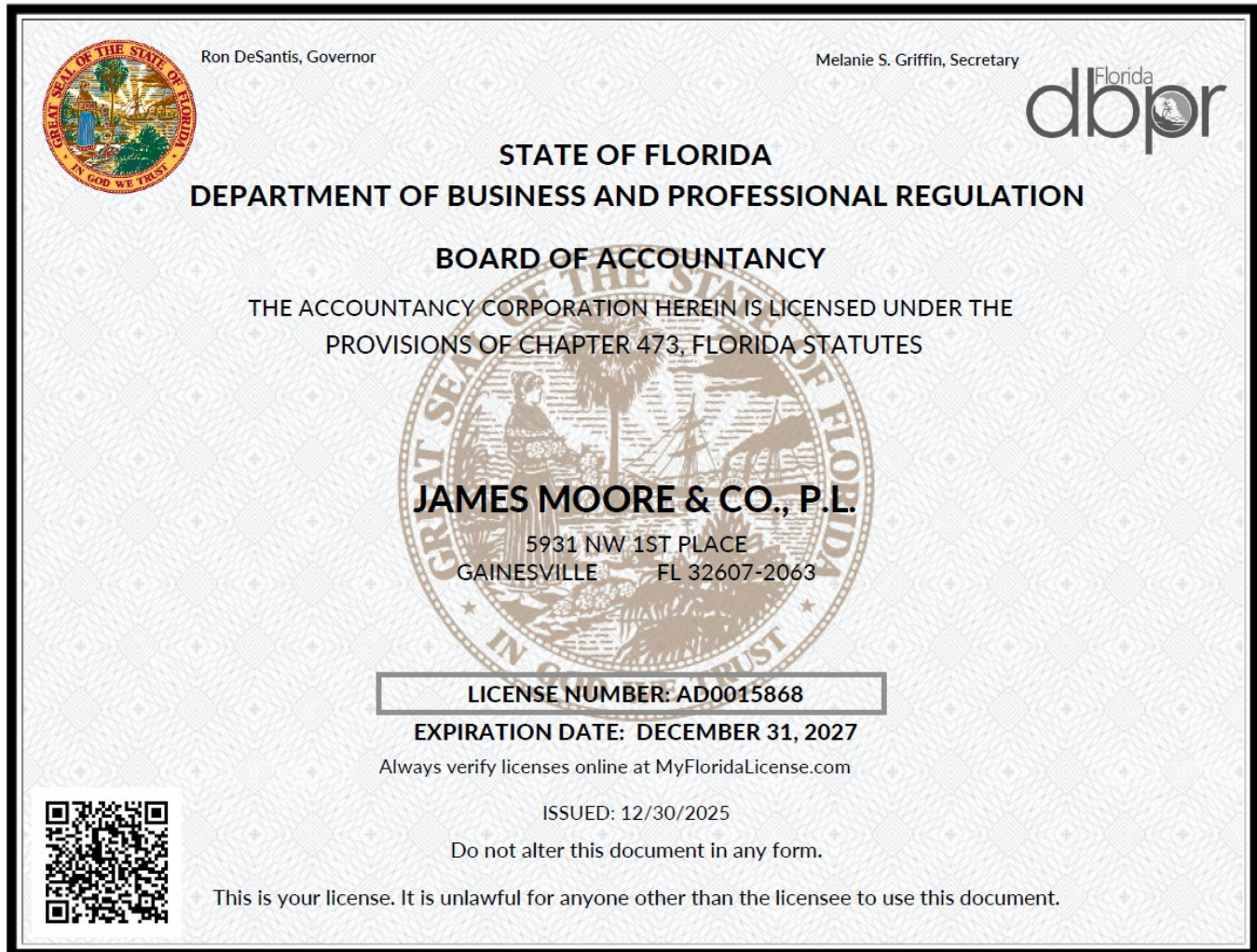
These recognitions reflect not only growth, but stability, leadership, and a culture that prioritizes excellence.



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 over 60 years.



Local Office Management and Computer Assistance Capability

Our local engagement management structure is designed to support technology-enabled, risk-focused audits through continuous oversight and a collaborative review process. The Engagement Manager, Director, and Lead Partner review work regularly as procedures are performed, and a Quality Control Review Partner provides a second-level review prior to issuance to ensure quality and compliance with applicable standards.

From a computer assistance and online auditing perspective, we operate in a fully paperless audit environment using ProFx Engagement Software and anticipate using the client's technology to the maximum extent feasible (electronic schedules in spreadsheet format and/or direct system downloads). **All audit personnel are skilled in online computer auditing and proficient in the use of computer-assisted audit techniques (CAATs) in a secure, remote environment.**

We also apply advanced data analytics and specialized audit technologies, including Teammate Analytics, Trullion, and other AI-enabled automation tools, to perform data extraction, analytical procedures, and anomaly detection across full populations (not solely sampled items). In addition, we use data extraction tools (where feasible) to enhance insights and management letter recommendations.

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.

City of DeLand

Dan Stauffer, Finance Director
386.626.7077 | staufferd@deland.org

Services: Financial Audit, Single Audit, ACFR, Utility Audit
Dates: 2014-present
Engagement Partner(s): James Halleran, Zach Chalifour
Total Hours: 700

City of Ormond Beach

Kelly McGuire, Finance Director
386.676.3212 | kelly.mcguire@ormondbeach.org

Services: Financial Audit, Single Audit, ACFR, Utility Audit, Landfill Audit
Dates: 2002-present
Engagement Partner(s): James Halleran, Zach Chalifour
Total Hours: 700

City of Edgewater

Bridgette Vaissiere, Finance Director
386.424.2400 | bvaissiere@cityofedgewater.org

Services: Financial Audit, Single Audit, ACFR, Utility Audit
Dates: 2009-present
Engagement Partner(s): James Halleran, Zach Chalifour
Total Hours: 600

City of Holly Hill

Joe Forte, City Manager
386.248.9425 | jforte@hollyhill.org

Services: Financial Audit, Single Audit, ACFR, Utility Audit
Dates: 2020-present
Engagement Partner(s): James Halleran, Zach Chalifour
Total Hours: 500

City of South Daytona

Jason Oliva, Finance Director
386.322.3065 | joliva@southdaytona.org

Services: Financial Audit, Single Audit, ACFR, Utility Audit
Dates: 2019-present
Engagement Partner(s): James Halleran, Zach Chalifour
Total Hours: 500

Dismissed or Terminated Contracts

James Moore has not been dismissed from any contracts, had a contract terminated, or failed to have a contract renewed.



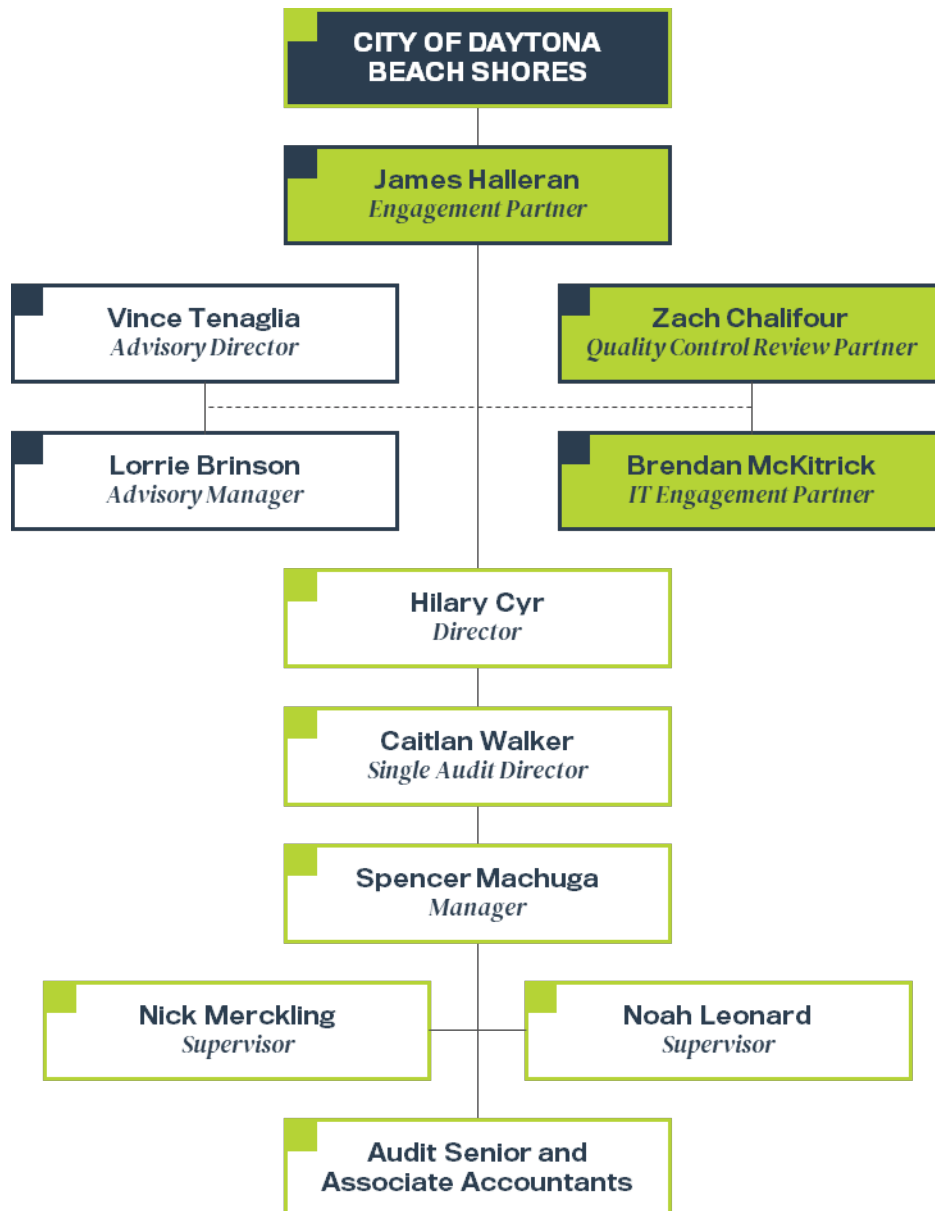
5. Summary of the Proposer's Qualifications

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 served by **ten full-time professionals**. All members have extensive experience serving government entities.

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

Below we provide the individuals assigned to the engagement followed by their résumés.



James Halleran, CPA | Lead Engagement Partner

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

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

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

Relevant Experience

Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » **Daytona Beach Shores**
- » DeLand
- » Edgewater
- » Frostproof*
- » Gainesville*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Interlachen
- » Lake Butler
- » 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
- » Dixie
- » Flagler
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » St. Lucie
- » Taylor
- » Union
- » Volusia
- » Wakulla

Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council

- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- » Volusia Transit Management, Inc. (Votran)
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority



Education

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

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 Fl. League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc.
- » Rotary Club of Daytona Beach
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce
- » Leadership Port Orange/South Daytona Chamber Alumni

License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 662

*Special Engagement

Zach Chalifour, CPA | Quality Control Review Partner

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

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

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

Relevant Experience

Municipalities

- » Astatula
- » Belleair
- » Bristol*
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Cedar Key*
- » Chiefland
- » Cross City
- » **Daytona Beach Shores**
- » DeBary
- » DeLand
- » Edgewater
- » Fort Meade
- » Frostproof*
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Homerville (GA)
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville*
- » Jennings*
- » Lake Butler
- » Lake City
- » Lake Helen*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » Micanopy
- » Monticello (GA)
- » Neptune Beach
- » New Smyrna Beach
- » Ormond Beach

- » Palm Coast
- » Pembroke Park
- » Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Dixie
- » Flagler
- » Gilchrist
- » Glades
- » Indian River
- » Levy
- » Liberty
- » Nassau*
- » Putnam
- » St. Johns
- » St. Lucie
- » Taylor
- » Union
- » Volusia
- » Wakulla

Gov't. Organizations

- » Big Bend Water Authority
- » Cedar Key Water and Sewer District
- » Clay County Econ. Dev. Authority
- » Clay County Utility Authority
- » East Flagler Mosquito Control District

- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Gulf Consortium
- » Halifax Area Advertising Authority
- » Housing Finance Auth. of Volusia County
- » New River Solid Waste Association
- » N. Fl. Broadband Auth.
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » S. Seminole N. Orange County Wastewater Transmission Authority
- » South Walton County Mosquito Control Dis.
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » Space Coast Area Transit
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » St. Lucie West Svcs. Dist.
- » Volusia County Industrial Dev. Auth.
- » Volusia Transit Management, Inc.
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority



Education

- » MAcc, Stetson University
- » BBA, Accounting Information Systems, Stetson University

Affiliations

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

License/CPE

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

*Special Engagement

Brendan McKitrick, CPA, CISA | IT Engagement Partner

Brendan has nearly 20 years of experience providing audit, accounting, and advisory services to governmental entities. He is a key leader within the firm's Government Services Team, supporting municipalities, counties, and special districts across Florida with executive-level guidance and technical expertise in governmental auditing and compliance.

Brendan brings deep experience in audit strategy, risk assessment, and quality oversight, with particular strength in technology-enabled auditing. He provides specialized insight related to IT risk assessments, IT general controls (ITGC), application controls, data analytics, and related advisory services that enhance audit quality, internal control effectiveness, and regulatory compliance.

As a Certified Information Systems Auditor (CISA), Brendan offers a strong understanding of the systems and technologies that support financial reporting environments. He stays current on evolving governmental and technology-related audit standards and advises both engagement teams and clients on complex accounting and IT considerations, including emerging guidance impacting public sector entities.

Relevant Experience

Municipalities

- » Cape Canaveral
- » Cedar Key*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Flagler Beach
- » Fort Lauderdale
- » Fort Meade
- » Frostproof*
- » Gainesville*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings*
- » Lake Butler
- » Lake City
- » Lynn Haven
- » Micanopy
- » Monticello (GA)
- » Neptune Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park
- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Titusville
- » Welaka
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Dixie
- » Flagler
- » Gilchrist
- » Glades
- » Indian River
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Taylor
- » Union
- » Volusia

Gov't. Organizations

- » Bradford County Development Authority
- » Capital Region Transportation Planning Agency
- » East Flagler Mosquito Control District
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » S. Seminole N. Orange County Wastewater Transmission Auth.
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » St. Johns River Water Management District
- » Volusia Transit Management, Inc. (Votran)



Education

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

Affiliations

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

License/CPE

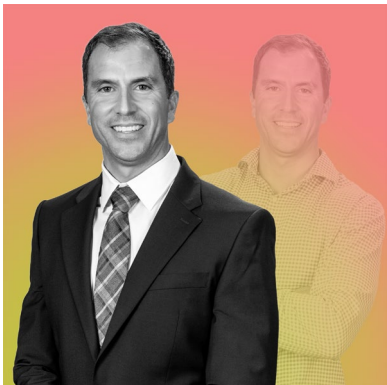
- » CPA License #AC43320
- » CPE Hours (3 years): 389

*Special Engagement

Vince Tenaglia, CPFO, CGFO | Advisory Director

Vince has over 20 years of governmental finance and administrative experience, bringing a unique blend of expertise to the table. He oversees the financial, budgetary, and other advisory services provided to James Moore's governmental clients, including outsourced accounting and fractional CFO services. He also performs ongoing strategy development for the firm's governmental advisory services practice.

Vince has spent his entire career working for city governments, having served in assistant city manager and finance director capacities for three municipalities. In fact, his passion for this work goes back to his teenage years; he started attending city council meetings in high school and interned in his hometown mayor's office at just 19 years old. He is also a member of several industry organizations, including FGFOA, GFOA, the Florida City/County Management Association (FCCMA) and the International City/County Management Association (ICMA).



Relevant Experience

Outsourced CFO and Advisory Services

- » City of Astatula
- » City of Bristol
- » City of Cedar Key
- » City of Frostproof
- » City of Lake Helen
- » City of Oak Hill
- » Town of Greenville
- » Town of Jennings
- » West Volusia Hospital Authority

Government Employment Experience

- » City of Seminole (Assistant City Manager/Finance Director)
- » City of St. Pete Beach (Assistant City Manager/Finance Director)
- » City of Madeira Beach (Assistant City Manager/Finance Director)
- » City of Largo (Management Analyst)

Education

- » Master of Public Administration, Cleveland State University
- » Bachelor of Arts, Public Administration, Miami University

Affiliations

- » Florida City/County Management Association (FCCMA)
- » Florida Government Finance Officers Association (FGFOA)
- » Government Finance Officers Association (GFOA)
- » International City/County Management Association (ICMA)

CPE

- » CPE Hours (2 years): 124.5

Lorrie A. Brinson, CPA, CGFO | Advisory Manager

As not only a CPA, but also a Certified Government Finance Officer (CGFO) since 2011, Lorrie possesses decades of governmental finance and operational experience. A dedicated member of the firm's Governmental Advisory Services team, she manages the service delivery for the firm's outsourced governmental financial support model and other advisory services. In addition, Lorrie provides support to our governmental audit team with regard to financial reporting matters, assessments for operational recommendations and improvements, grant management and single audit testing.

Lorrie's diverse work experience provides her with a wide-reaching breadth of governmental knowledge, with a particular focus in governmental accounting and financial reporting, governmental budgeting, payroll and debt administration, and grant management and reporting. Her work with governmental budgets ranging from under \$1 million to over \$3 billion provide a valuable perspective and expertise applicable to small and large governments alike.

Lorrie is an active member and former board member of the FGFOA and is a frequent speaker at the FGFOA Annual Conference and School of Government Finance, as well as various local FGFOA chapters.



Relevant Experience

Outsourced CFO and Advisory Services

- » City of Astatula
- » City of Bristol
- » City of Cedar Key
- » City of Frostproof
- » City of Lake Helen
- » City of Oak Hill
- » Town of Greenville
- » Town of Jennings
- » West Volusia Hospital Authority

Government Employment Experience

- » Hillsborough County (Business Manager/Fiscal Analyst)
- » Hillsborough County Clerk of Court & Comptroller (Senior Accounting Manager)
- » City of Sarasota (Accounting Manager)
- » City of Tampa (Accounting and Grants Supervisor)
- » City of Leesburg (Accountant)

Education

- » Master of Business Administration/Public Administration, University of Phoenix
- » Master of Science, Accounting, University of Phoenix
- » Bachelor of Science, Accounting, Florida State University

Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Florida Government Finance Officers Association (Past Board Member)
- » Government Finance Officers Association
- » Florida Women in Public Finance
- » Certified Government Finance Officer (Instructor)
- » Hillsborough Chapter of Florida Government Finance Officers Association
- » Florida Community Development Association
- » Florida Housing Coalition
- » Victory Over Violence of FL, Inc. (President/Founder)

License/CPE

- » CPA License #AC60284
- » CPE Hours (3 years): 126.5



Hilary Cyr, CPA | Director

Hilary has more than 11 years of experience providing audit and assurance services to governmental entities. Her career has been largely dedicated to public sector clients, giving her in-depth knowledge of governmental accounting standards, federal and state compliance requirements, and the unique complexities of single audits.

Hilary leads and supervises audit engagements for municipalities, special districts, and other public sector organizations. Her responsibilities include engagement planning, risk assessment, supervision of fieldwork, review of audit workpapers, and oversight of financial statement preparation and reporting, ensuring accuracy, compliance, and consistency with professional standards.

Hilary is recognized for her thorough approach, strong technical expertise, and ability to translate complex regulatory requirements into practical, actionable guidance for clients. Her experience includes Uniform Guidance compliance, single audit requirements, and agreed-upon procedures engagements, making her a trusted advisor to the government organizations she serves.

In addition to her engagement responsibilities, Hilary plays an important role in developing audit staff and supporting team performance, while maintaining strong client relationships and serving as a reliable day-to-day point of contact throughout the engagement process.



Relevant Experience

Municipalities

- » Belleair
- » Daytona Beach Shores
- » Flagler Beach
- » Fort Meade
- » Indian Shores
- » Lake Butler
- » Mexico Beach
- » Ormond Beach
- » Otisfield (ME)
- » Port Orange
- » Sewall's Point
- » South Daytona
- » St. Pete Beach
- » Titusville

Governmental Organizations

- » First Step Shelter
- » Gulf Consortium
- » Northeast Florida Regional Council
- » Volusia County Educational Facilities Authority
- » Volusia-Flagler Transportation Planning Organization

School Districts - Internal Accounts

- » Columbia County School District
- » Flagler Schools
- » Gadsden County School District
- » Nassau County School District
- » Putnam County School District
- » Seminole County Public Schools
- » Taylor County School District
- » Volusia County Schools
- » Wakulla County Schools

Education

- » Bachelor of Science, Accounting, University of Southern Maine
- » Bachelor of Finance, Accounting, University of Southern Maine

Affiliations

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

License/CPE

- » Florida CPA License #AC53787
- » Maine CPA License #CP11860
- » CPE Hours (3 years): 341



Caitlan Walker, CPA | Single Audit Director

Caitlan has more than 15 years of experience providing audit, accounting, and advisory services to governmental entities. She serves as the firm's Single Audit Director and is a recognized subject matter expert in federal and state compliance requirements, Uniform Guidance, and grant compliance testing.

Caitlan specializes in guiding clients through the complexities of single audits, including planning and oversight of compliance testing, evaluation of grant programs, and coordination of audit requirements across multiple funding sources. Her extensive understanding of state and local government operations enables her to deliver assurance services that not only meet regulatory requirements but also help clients strengthen internal controls, improve financial reporting processes, and prepare for oversight by federal and state agencies.

In addition to her audit responsibilities, Caitlan provides consulting support to governmental and nonprofit clients, assisting with audit readiness, grant compliance preparation, and financial statement preparation. This proactive approach helps clients navigate the audit process efficiently and reduces the risk of findings or compliance issues.

Caitlan plays an integral leadership role on the firm's Accounting & Auditing and Government Services teams. She is known for her responsive service, practical guidance, and strong commitment to client success.



Relevant Experience

Municipalities	Counties	
» Cross City	» Baker	» Southeast Volusia Advertising Authority
» Daytona Beach Shores	» Clay	» Southwest Florida Water Management District
» DeBary	» Dixie	» Space Coast Area Transit
» DeLand	» Gilchrist	» Space Coast Transportation Planning Organization
» Edgewater	» Levy	» St. Johns River Water Management District
» Flagler Beach	» Liberty	» Volusia Transit Management, Inc. (Votran)
» Fort Meade	» St. Johns	» Volusia-Flagler Transportation Planning Organization
» Frostproof*	» Taylor	» West Volusia Tourism Advertising Authority
» Green Cove Springs	» Union	
» High Springs	» Volusia	
» Holly Hill	» Wakulla	
» Inglis	Governmental Organizations	
» Interlachen	» Capital Region Transportation Planning Agency	
» Lake Butler	» Clay County Utility Authority	
» Lake City	» Florida Governmental Utility Authority	
» Lake Helen*	» Florida PACE Funding Agency, Inc.	
» Lynn Haven	» Halifax Area Advertising Authority	
» Malabar	» Indian River Lagoon Council	
» Melbourne Beach	» Northeast Florida Regional Council	
» New Smyrna Beach	» Northwest Florida Water Management District	
» Ormond Beach		
» Palm Coast		
» Pembroke Park		
» Port Orange		
» South Daytona		
» St. Augustine Beach		
» St. Pete Beach		
» Starke		
» Titusville		

Education

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

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; 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)

License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 238

*Special Engagement

Spencer Machuga, CPA | Manager

Spencer has several years of experience providing audit and assurance services exclusively to governmental entities. As a member of the firm's Government Services Team, he supports municipalities, special districts, and other public sector organizations with a strong focus on governmental accounting, financial reporting, and compliance requirements.

In his role as Manager, Spencer oversees and reviews attestation and audit services for governmental clients, including engagement planning, coordination of fieldwork, supervision of staff, and review of workpapers and deliverables. He works closely with directors and engagement partners to ensure audits are performed efficiently and in accordance with applicable professional standards.

Spencer is committed to helping government clients navigate complex accounting standards and reporting requirements. He is known for his ability to translate technical guidance into practical, actionable insight, supporting transparency, accuracy, and accountability in public sector financial reporting.

Through his work, Spencer helps strengthen financial stewardship and compliance efforts for the government organizations he serves, contributing to their long-term operational and financial success.

Relevant Experience

Municipalities	Governmental Organizations
» Bunnell	» Daytona State College Foundation
» DeBary	» Daytona State College Housing Corporation
» DeLand	» East Flagler Mosquito Control District
» Daytona Beach Shores	» Golf Club at Cypress Head
» Hampton	» Southeast Volusia Hospital District
» St. Augustine Beach	» South Seminole and North Orange County Wastewater



Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration, Accounting, Stetson University Affiliations

Affiliations

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

License/CPE

- » License #AC61664
- » CPE Hours (3 years): 123

Nick Merckling | Supervisor

Nick has several years of experience providing audit and assurance services to governmental entities. As part of the firm's Government Services Team, he supports the execution of financial and compliance audits for counties, municipalities, special districts, and other public sector organizations.

In his supervisory role, Nick assists with planning and performing audit procedures, evaluating risk, coordinating fieldwork, and reviewing workpapers and deliverables to ensure compliance with professional standards and governmental reporting requirements. He works closely with engagement managers and directors to help maintain audit quality, accuracy, and consistency throughout engagements.

Nick's focus on governmental audits allows him to bring specialized knowledge of public sector accounting and reporting requirements, including those related to federal and state compliance frameworks. His practical approach and commitment to clear communication help clients navigate audit processes with confidence.

As a member of the Government Services Team, Nick contributes to the firm's mission of delivering high-quality assurance services tailored to the unique needs of government clients, with an emphasis on transparency, accountability, and service excellence.



Relevant Experience

Municipalities

- » Chiefland
- » Hampton
- » High Springs
- » Lake Butler
- » Madeira Beach
- » St. Pete Beach
- » Yankeetown

Counties

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

Governmental Organizations

- » Cedar Key Water and Sewer District
- » Big Bend Water Authority
- » Clay County Utility Authority

Higher Education

- » Florida International University (FIU) Athletics Finance Corporation
- » FIU Foundation
- » FIU Research Foundation, Inc.
- » North Carolina State University DSOs
- » University of Florida (UF) Research Foundation
- » UF Self Insurance Program

Education

- » Bachelor of Science, Accounting, Flagler College

Affiliations

- » Florida Government Finance Officers Association

CPE

- » CPE Hours (3 years): 178

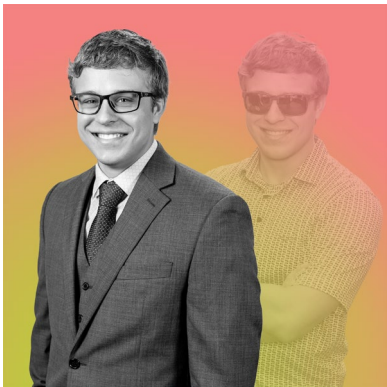


Noah Leonard | Supervisor

Noah has several years of audit experience providing assurance services to governmental entities. He is a valued member of the firm's Government Services Team, where he supports financial and compliance audits for Florida local governments, including counties, municipalities, special districts, and other public sector organizations.

Noah specializes in governmental audit engagements, bringing in-depth knowledge of public sector accounting and reporting requirements. In his supervisory role, he assists with audit planning, fieldwork coordination, risk assessment, workpaper review, and preparation of audit deliverables, working closely with engagement managers and directors to ensure adherence to professional standards and regulatory requirements.

Noah's government audit expertise enables him to help clients navigate the unique complexities of Florida's governmental financial reporting environment. He applies a practical approach and clear communication to support audit readiness, transparency, and accountability for the organizations he serves.



Relevant Experience

Municipalities

- » Chiefland
- » Cross City
- » Gulf Breeze
- » Hampton
- » High Springs
- » Indian Shores
- » Interlachen
- » Lake Butler
- » Lake City
- » Lynn Haven
- » Madeira Beach
- » Melbourne Beach
- » Pomona Park
- » St. Pete Beach
- » Welaka
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Dixie
- » Flagler
- » Gilchrist
- » Glades
- » Indian River
- » Levy
- » Liberty
- » Taylor
- » Union
- » Volusia
- » Wakulla

Governmental Organizations

- » Capital Region Transportation Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Utility Authority
- » New River Solid Waste Association
- » South Walton County Mosquito Control District
- » Southwest Florida Water Management District

Higher Education

- » The Bulldog Club, Inc.
- » Florida International University (FIU) Athletics Finance Corporation
- » FIU Foundation
- » FIU Research Foundation
- » Gator Boosters (University of Florida)
- » Louisburg College
- » Museum of Contemporary Art Jacksonville, Inc. (UNF)
- » StaffDNA Cure Bowl
- » University of Florida (UF) Historic St. Augustine
- » UF Research Foundation
- » (UF) Florida 4-H Club Foundation
- » University of North Florida (UNF) Financing Corporation
- » UNF Foundation

Education

- » Bachelor of Business Administration, Accounting, University of West Florida
- » Fraud Examinations Undergraduate Certification, University of West Florida (in progress)

Affiliations

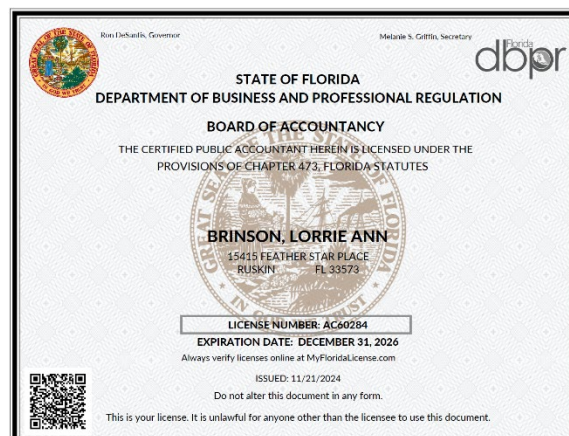
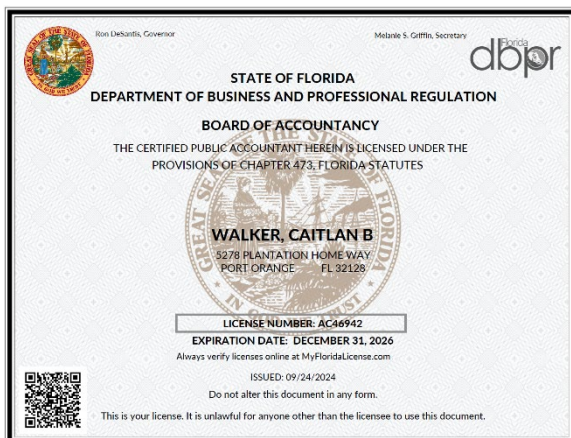
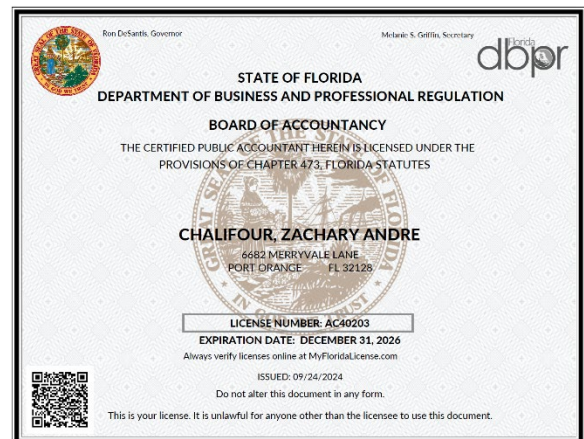
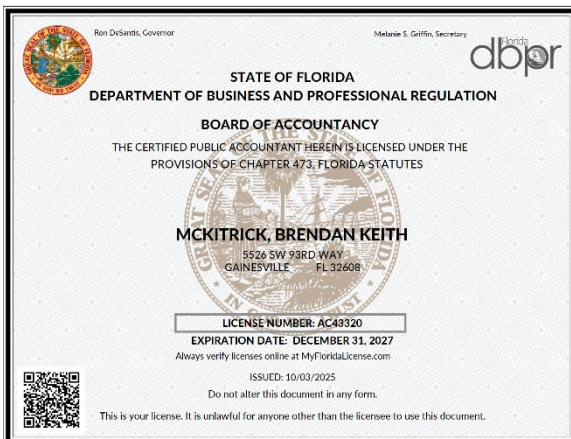
- » University of West Florida Beta Alpha Ps

CPE

- » CPE Hours (3 years): 240



Team Members' Licenses to Practice in the State of Florida



APPENDIX E

CITY OF DAYTONA BEACH SHORES, FLORIDA

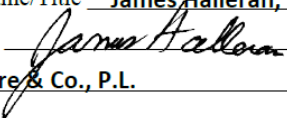
REFERENCE INFORMATION
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

Organization City of DeLand
Contact Person Dan Stauffer, Finance Director
Address 120 South Florida Avenue
City DeLand State FL Zip 32720
Phone Number (386) 626-7077
Project Cost \$90,000 Date Performed 2014-present

Organization City of Edgewater
Contact Person Bridgette Vaissiere, Finance Director
Address 104 North Riverside Drive
City Edgewater State FL Zip 32132
Phone Number (386) 424-2400
Project Cost \$101,000 Date Performed 2009-present

Organization City of Holly Hill
Contact Person Joe Forte, City Manager
Address 1065 Ridgewood Avenue
City Holly Hill State FL Zip 32117
Phone Number (386) 248-9425
Project Cost \$88,500 Date Performed 2020-present

Organization City of South Daytona
Contact Person Jason Oliva, Finance Director
Address 1672 South Ridgewood Avenue
City South Daytona State FL Zip 32119
Phone Number (386) 322-3065
Project Cost \$63,000 Date Performed 2019-present

Representative Typed Name/Title James Halleran, Partner
Representative Signature 
Firm James Moore & Co., P.L.

Independent Audit Services

Government Services Experience

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 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

Current Government Clients

The table below includes our current clients with contact information. We also include the services provided for each one (financial audit, single audit, ACFR preparation, and utility audit).

CLIENT	Fin. Aud.	Sing. Aud.	ACFR	Utilities
MUNICIPALITIES				
Belleair Nanette Freeman, HR and Finance Director 727.588.3769 nfreeman@townofbelleair.net	♦			♦
Bunnell Shanea Stankiewicz, Finance Director 386.437.7500 sstankiewicz@bunnellcity	♦	♦		♦
Cape Canaveral John DeLeo, Admin. & Fin. Services Dir. 321.868.1220 J.Deleo@cityofcapecanaveral.org	♦	♦	♦	♦
Carrabelle Courtney Dempsey, City Administrator 904.697.3618 citycbel@gtcom.net	♦	♦		♦
Chattahoochee Wendy Doyal, City Clerk 850.663.4046 wendy.doyal@fairpoint.net	♦			♦
Chiefland Laura Cain, City Manager/Clerk 352.493.6711 laura@chieflandfla.com	♦			♦
Crescent City Derek Martin, City Manager 386.698.2525 citymanager@crescentcity-fl.com	♦			♦
Daytona Beach Shores Lory Irwin, Finance Director 386.763.5329 lirwin@cityofdbos.org	♦	♦	♦	♦
DeBary Liz Bauer, Finance Director 386.601.0227 lbauer@debary.org	♦	♦	♦	
DeLand Dan Stauffer, Finance Director 386.626.7077 staufferd@deland.org	♦	♦	♦	♦
Edgewater Bridgette Vaissiere, Finance Director 386.424.2400 bvaissiere@cityofedgewater.org	♦	♦	♦	♦



CLIENT	Fin. Aud.	Sing. Aud.	ACFR	Utilities
Flagler Beach Hollie Harlan, Finance Director 386.517.2000 x 229 hharlan@cityofflaglerbeach.com	◆	◆		◆
Fort Meade Melissa Cannon, Deputy City Clerk 863.285.1100 mcannon@cityoffortmeade.com	◆	◆		◆
Hampton Mary Lou Hildreth, City Clerk 352.235.0519 coh1@outlook.com	◆			◆
High Springs Jeremy Marshall, City Manager 386.454.1416 jmarshall@highsprings.gov	◆	◆		◆
Holly Hill Joe Forte, City Manager 386.248.9425 jforte@hollyhill.org	◆	◆	◆	◆
Homerville (GA) Wallace Mincey, City Manager 912.487.2375 citymanager@cityofhomerville.com	◆			◆
Howey-in-the-Hills Oscar Ojeda, Finance Director 352.324.2290 x 108 oojeda@howey.org	◆			◆
Indian Shores Amy Lockhart, CPA, Director of Finance 727.595.4020 alockhart@myindianshores.com	◆			
Interlachen Joni Payne, Town Clerk 386.684.3811 jpayne@interlachen-fl.gov	◆	◆		◆
Jacksonville (Police and Fire Pension Fund) Kevin Grant, Finance Manager 904.255.7373 kbgrant@coj.net	◆			
Lake Butler Kimberly Hayes, City Manager 386.496.3401 KHayes@CityofLakeButler.com	◆			◆
Lake City Angela Taylor Moore, Finance Director 386.719.5844 TaylorA@lcfia.com	◆	◆		◆
Lynn Haven Kiki Roman, Finance Director 850.248.0519 kroman@cityoflynnhaven.com	◆	◆		◆
Malabar Debby Franklin, Town Clerk 321.727.7764 townclerk@townofmalabar.org	◆			
Melbourne Beach Elizabeth Marasco, Town Manager 321.984.8994 finance@melbournebeachfl.org	◆			
Mexico Beach Mell Smifelski, City Administrator 850.648.5700 x 3 mell@mexicobeachfl.gov	◆	◆		◆
Micanopy Sara Samario, Town Administrator 386.365.5422 SSamario@micanopytown.com	◆			◆
Monticello Kathy Radford, City Clerk 850.342.0153 cityclerk@mymonticello.net	◆	◆		◆
Monticello (GA) LaThaydra Sands, City Manager 706.468.6062 lsands@monticello.ga.org	◆			◆
Neptune Beach Jaime Hernandez, Chief Financial Officer 904.270.2400 x 24 jhernandez@nbfl.us	◆			◆
Ormond Beach Kelly McGuire, Finance Director 386.676.3212 kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
Pembroke Park David Lynch, Town Manager 954.966.4600 dlynch@tppfl.gov	◆			◆
Pomona Park Andrea Almeida, Town Clerk 386.649.4902 townclerk@pomonapark.com	◆			
Port Orange Wayne Clark, City Manager 386.506.5501 wclark@port-orange.org	◆	◆	◆	◆
Sewall's Point Bob Daniels, Town Manager 772.287.2455 x 12 rdaniels@sewellspoint.org	◆			
Sopchoppy Ashley Schilling, City Clerk 850.962.4611 ashley.schilling@sopchoppy.org	◆	◆		
South Daytona Jason Oliva, Finance Director 386.322.3065 joliva@southdaytona.org	◆	◆	◆	◆
St. Augustine Beach Patty Douylliez, Finance Director 904.471.2122 x 103 pdouylliez@cityofsab.org	◆	◆		
St. Marks Zoe Mansfield, City Manager 850.925.6224 cityofst.marks@comast.net	◆	◆		◆
Titusville Teri Butler, Finance Director 321.567.3712 teri.butler@titusville.com	◆	◆	◆	◆
Welaka Meghan Allmon, Town Clerk 386.467.9800 townclerk@welaka-fl.gov	◆			◆
Yankeetown Seante Gyukeri, Town Administrator 352.447.2511 yankeetownadm@bellsouth.net	◆			◆

CLIENT	Fin. Aud.	Sing. Aud.	ACFR	Utilities
COUNTIES				
Baker Stacie Harvey, Clerk of Court and Comptroller 904.259.3613 stacie.harvey@bakercountyfl.org	◆	◆		
Bradford Dana LaFollette, Finance Director 904.966.6280 dana_lafollette@bradfordcountyfl.gov	◆	◆	◆	
Clay Amy Bramlitt, CPA, Finance Officer 904.284.6302 bramlitta@clayclerk.com	◆	◆		
Dixie Barbara Higginbotham, Clerk of Court & Comptroller 352.498.1200 bhigginbotham@dixieclerk.com	◆	◆		
Flagler Jennifer Barker, Chief Financial Officer 386.313.4400 x 3811 jrbarker@flaglerclerk.com	◆	◆	◆	
Gilchrist Todd Newton, Clerk of Court and Comptroller 352.463.3170 tnewton@gilchrist.fl.us	◆	◆		
Glades Tasha Morgan, CPA, Finance Director 863.946.6013 tmorgan@gladesclerk.com	◆	◆		
Indian River Ryan Butler, Clerk of Court & Comptroller 772.226.1516 rbutler@indianriverclerk.com	◆	◆	◆	◆
Levy Matt Brooks, Clerk of Court and Comptroller 352.486.5166 levyclerk@levyclerk.com	◆	◆		◆
Liberty Maggie Holland, Finance Officer 850.643.2215 mholland@libertyclerk.com	◆	◆		
Putnam Matt Reynolds, Clerk of Court and Comptroller 386.326.7601 matt.reynolds@putnam-fl.gov	◆	◆		◆
St. Lucie Michelle Miller, Clerk of Court and Comptroller 772.462.1723 millerm@stlucieclerk.gov	◆	◆		◆
Taylor Gary Knowles, Clerk of Court and Comptroller 850.838.3506 gknowles@taylorclerk.com	◆	◆		
Union Kellie Rhoades, Clerk of Court and Comptroller 386.496.0027 rhoadesk@unionclerk.com	◆	◆	◆	
Volusia Ryan Ossowski, Chief Financial Officer 386.736.5933 rossowski@volusia.org	◆	◆	◆	◆
Wakulla Brandy King, Finance Director and Chief Deputy Clerk 850.926.0349 bking@mywakulla.com	◆	◆		◆
SPECIAL DISTRICTS AND OTHER AGENCIES				
Alligator Point Water Resources District Tom Vander Plaats, Chairman of the Board 850.349.2274	◆			◆
Big Bend Water Authority Mark Reblin, General Manager 352.498.3576 mreblin@msn.com	◆			◆
Capital Region Transportation Planning Agency Greg Slay, Executive Director 850.891.8630 greg.slay@crtpa.org	◆	◆		
Cedar Key Water and Sewer District Chad Wisdom, General Manager 352.543.5285 chad@ckwater.org	◆			
Clay County Development Authority Josh Cockrell, Exec. Director 904.264.7373 joshcockrell@claydevelopmentauthority.com	◆			
Clay County Utility Authority Karen Osborne, Chief Financial Officer 904.213.2404 Kosborne@clayutility.org	◆	◆		◆
Cypress Head Golf Club (City of Port Orange) Susanne Snider, Con. 386.756.5451 ssnider@kempersports.com	◆	◆		◆
Daytona Beach Racing and Recreational Facilities District Barbara Kelly, Gen. Mgr. 386.255.7355 info@daytonaracingdistrict.com	◆			
East Flagler Mosquito Control District Mark Positano, Director 386.437.0002 mark@flaglermosquito.gov	◆			
Florida Governmental Utility Authority WenQiong "Wendy" Wu, Controller 407.629.6900 wendy.wu@fgua.com	◆	◆	◆	◆
Florida PACE Funding Agency, Inc. Wendi Leach, Executive Director 850.400.7223 wendi@floridapace.gov	◆			
Gulf Consortium Richard Bernier, Controller 407.629.2185 rbernier@balmoralgroup.us	◆			
Halifax Area Advertising Authority Chuck Grimes, Dir. of Finance 386.255.0415 x 123 cgrimes@daytonabeach.com	◆			
New River Solid Waste Association Melissa Waters, CFO 386.431.1000 mwaters@nrswa.org	◆			
North Florida Water Utilities Authority Shannon Roberts, Director 386.984.7342 director@nfwua.org	◆			

CLIENT	Fin. Aud.	Sing. Aud.	ACFR	Utilities
Northeast Florida Regional Council Donna Starling, CFO 904.279.0880 x 109 dstarling@nefrc.org	◆	◆		
Northwest Florida Water Management District Amanda Bedenbaugh, Bureau Chief 850.539.2596 amanda.bedenbaugh@nwfwater.com	◆	◆		
South Seminole and North Orange County Wastewater Transmission Authority David Bass, Executive Director 407.628.3419 david@ssnocwta.com	◆			◆
SE Volusia Area Advertising Authority Debbie Meihls, President & CEO 386.428.1600 debbie@visitnsbfla.com	◆			
Southeast Volusia Hospital District Jeff Davidson, Administrator/CFO 386.423.0001 jeff.davidson@sevhd.com	◆			
Southwest Florida Water Management District Melisa Lowe, Sr. Procurement Specialist 352.796.7211 melisa.lowe@watermatters.org	◆	◆	◆	◆
South Walton County Mosquito Control District Cammie Henderson, Office Manager 850.267.2112 administration@swcmcd.org	◆			
Space Coast Transportation Planning Organization Laura Carter, Assistant Director 321.690.6890 laura.carter@brevardfl.gov	◆	◆		
St. Johns River Water Management District Greg Rockwell, Finance Director 386.312.2322 grockwell@sjrwmd.com	◆	◆	◆	◆
Suwannee River Economic Council, Inc. Barbara Hamric, Director of Finance 386.362.4115 bhamric@suwanneecouncil.net	◆	◆		
Three Rivers Regional Library System Richard Romans, Finance Director 352.463.3170 rromans@gilchrist.fl.us	◆			
Volusia-Flagler Transportation Planning Organization Colleen Nicoulin, Executive Director 386.226.0422 Cnicoulin@r2ctpo.org	◆	◆		
Waccasassa Water and Wastewater Cooperative Sherrie Yost, Admin. 352.493.4808 administrator@w3cfl.org	◆			
West Volusia Tourism Advertising Authority Georgia Turner, Executive Director 386.775.2006 gturner@visitwestvolusia.com	◆			
MUNICIPAL FINANCIAL SUPPORT SERVICES				
Astatula: Zane Teeters, Mayor 352.742.1100 zteeters@astatula.org				
Bristol: Robin Hatcher, City Clerk 850.643.2261 rmh.cityofbristol@fairpoint.net				
Cedar Key: Jennifer Sylvester, Interim City Clerk 352.543.5132 jsylvester@cedarkeyfl.us				
Frostproof: Nicole McDowell, City Manager 863.635.7855 mcdowell@cityoffrostproof.com				
Greenville: Vicky Lawrence, Office Manager 850.948.2251 clerk@mygreenvillefl.com				
Jennings: Jennifer Hightower, City Manager 386.938.4131 jhightower@jennings-fl.com				
Lake Helen: John Brant, City Administrator 386.228.2358 jbrant@lakehelen.org				
Oak Hill: Tosha Meyer, Deputy City Clerk 386.645.3522 meyer@oakhillfl.gov				
Quincy: Roger Milton, City Manager 850.618.1884 rmilton@myquincy.net				
St. Pete Beach: Devon Schmidt, Finance Director 727.363.9278 dschmidt@stpetebeach.org				
West Volusia Hospital Authority: Stacy Tebo, Administrator 386.626.4870 stebo@westvolusiahospitalauthority.com				



Team Member Single Audit Experience

James Moore's governmental audit practice is led by experienced partners, directors, managers, and supervisors with extensive backgrounds in conducting Single Audits in accordance with Uniform Guidance, Government Auditing Standards, the Florida Single Audit Act, and the Rules of the Auditor General. Our team has significant experience auditing federally assisted programs for municipalities, counties, special districts, transportation authorities, water management districts, higher education entities, and other governmental organizations throughout Florida and the Southeast.

Our engagement leadership team includes professionals who collectively possess decades of experience planning, supervising, reviewing, and performing Single Audits for entities expending substantial federal and state financial assistance. These professionals are actively involved in all phases of the audit process, including major program determination, internal control testing, compliance testing under the OMB Compliance Supplement, SEFA preparation and review, audit reporting, and Data Collection Form submission.

James Halleran experience specifically includes governmental entities receiving federal and state financial assistance subject to Government Auditing Standards, the Florida Single Audit Act, and OMB Uniform Grant Guidance requirements. James has performed numerous internal inspections and external peer reviews and provides leadership to ensure Single Audit engagements comply with professional and regulatory standards. He is recognized statewide for his expertise in governmental auditing and reporting and frequently provides training related to governmental accounting and auditing matters.

Zach Chalifour has experience serving governmental entities with annual federal and state assistance subject to Uniform Guidance and the Florida Single Audit Act exceeding \$100 million; he provides extensive expertise in governmental compliance and audit quality oversight.

Brendan McKittrick has extensive involvement with compliance audits and technology-focused audit procedures supporting Single Audit engagements.

Caitlan Walker serves as the firm's Single Audit Director and is a recognized subject matter expert in Uniform Guidance compliance and federal grant compliance testing. She specializes in planning and overseeing Single Audits, evaluating major programs, coordinating compliance testing, and assisting clients with audit readiness and grant compliance preparation. Caitlan provides technical guidance to engagement teams and clients regarding evolving federal compliance requirements and reporting obligations.

Hilary Cyr has extensive experience with Uniform Guidance compliance requirements and agreed-upon procedures engagements.

Spencer Machuga works closely with directors and partners to ensure audits are conducted in accordance with applicable professional standards and compliance requirements.

Nick Merckling supports the execution of governmental financial and compliance audits for counties, municipalities, and special districts.

Noah Leonard experience includes supporting governmental audit engagements for Florida local governments and governmental organizations.

Our team's Single Audit methodology incorporates all requirements of Uniform Guidance, including risk-based major program determination, testing of internal control over compliance, compliance testing under the OMB Compliance Supplement, evaluation of questioned costs, SEFA review, and preparation of required reporting. We also incorporate applicable requirements of the Florida Single Audit Act and the Rules of the Auditor General into our audit framework to ensure full compliance with federal and state regulations.



Peer Review Participation and Report

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).

Report Overview

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

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

James Moore has successfully completed 16 triennial peer reviews with no letters of comment or deficiencies ever reported. Our 16th peer review report, dated April 23, 2024, is found on the following page.

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

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



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. 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

PO BOX 660008 | ATLANTA, GEORGIA 30366 | (P) 404-816-1436 | (F) 404-816-2136 | WWW.WARRENSTONECPA.COM

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Annual Comprehensive Financial Report Experience

Preparation and audit of an Annual Comprehensive Financial Report (ACFR) requires a level of technical depth and presentation discipline that extends well beyond standard financial statement reporting. An ACFR must not only comply with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), but also meet the detailed structural, disclosure, and statistical requirements of the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

Our team brings direct insight into this process. **James Halleran and Zach Chalifour both serve on the GFOA ACFR Review Committee**, where they evaluate ACFRs submitted by governmental entities nationwide. This role provides firsthand knowledge of common deficiencies, evolving best practices, reviewer expectations, and technical presentation nuances that cannot be obtained solely from reading published guidance. We apply that perspective proactively during planning, fieldwork, and reporting. In addition, **all members of the engagement team have provided assistance to clients in obtaining and/or maintaining the Certificate of Achievement for Excellence in Financial Reporting.**

Local Office Level Government Expertise

James Moore provides extensive governmental audit and advisory expertise through an integrated firmwide service model rather than through office-specific specialization. Our firm is organized and governed by industry and service line teams, allowing governmental clients to benefit from the collective experience and technical resources of our entire Government Services Team regardless of office location.

Each office provides the same full range of governmental audit, accounting, advisory, and compliance services, with office locations functioning primarily as collaborative workspaces rather than as separate centers of expertise. This structure allows us to consistently deliver specialized governmental knowledge, Uniform Guidance compliance experience, Single Audit expertise, and governmental financial reporting support across all engagements.

Our governmental practice includes professionals with extensive experience serving municipalities, counties, special districts, utilities, transportation authorities, and other public sector entities throughout Florida. Through this collaborative approach, clients receive direct access to firmwide technical specialists, governmental accounting subject matter experts, Single Audit leadership, IT audit professionals, and quality control resources, ensuring consistent service delivery and continuity across engagements.



6. Audit Approach

Specific Audit Approach

Understanding of the Scope of Services to be Performed

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

Independence

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

Lean Culture

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

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

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

Audit Approach & Process

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

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

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

1. Planning
2. Fieldwork
3. Reporting



Descriptions of each phase are presented on the following pages.

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



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.



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.



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.

Internal Control Structure

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

Determining Laws and Regulations Subject to Testing

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

Extent of Computer Software

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

Our firm utilizes a fully paperless audit environment through ProFx Engagement Software, allowing our teams to streamline engagement management and reduce manual processes such as balancing workpapers and posting adjusting entries. In addition, we leverage advanced data analytics and specialized audit technologies, including Teammate Analytics, Trullion, and other AI-enabled automation tools, to enhance the efficiency, depth, and effectiveness of our audit procedures. As these technologies continue to evolve, our firm remains committed to staying at the forefront of audit innovation under the guidance of our Chief Innovation Officer, enabling our professionals to focus their time on higher-value, risk-focused audit activities.

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.

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.



GASB Overview – Governmental Accounting Standards

Overview

We consider Governmental Accounting Standards Board (GASB) implementation assistance to be part of our role as auditors and trusted business advisors. The release of new GASB standards has the potential to significantly impact financial reporting, disclosures, and compliance requirements for governmental entities.

Upon issuance of new GASB statements, we analyze the potential impact on financial statements and discuss implementation considerations with management. We work collaboratively to ensure applicable standards are implemented in a timely manner, including assistance with drafting new or updated disclosures.

Recently Issued GASB Statements

GASB Statement No. 102 – Certain Risk Disclosures (Issued December 2023)

GASB Statement No. 102 amends GASB Statement No. 62 regarding disclosure of a government's vulnerability to risks related to certain concentrations and constraints that limit its ability to acquire resources or control spending. The provisions are effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103 – Financial Reporting Model Improvements (Issued April 2024)

GASB Statement No. 103 improves key components of the governmental financial reporting model to enhance its effectiveness in providing information essential for decision making and assessing accountability. The effective date is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104 – Disclosure of Certain Capital Assets (Issued September 2024)

GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The provisions are effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 105 – Subsequent Events (Issued December 2025)

GASB Statement No. 105 (GASB 105) clarifies the subsequent events that constitute recognized and non-recognized events and establishes specific note disclosure requirements. The provisions of GASB 105 are effective for fiscal years beginning after June 15, 2026.

Implementation Support

We proactively communicate developments related to GASB standards through technical discussions, written guidance, webinars, and continuing professional education (CPE) offerings. Our objective is to ensure management remains informed of upcoming reporting requirements and is well-prepared for timely implementation.

GASB standard implementation assistance is integrated into our audit planning and reporting process as part of our commitment to technical excellence and regulatory compliance.



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 premier 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:

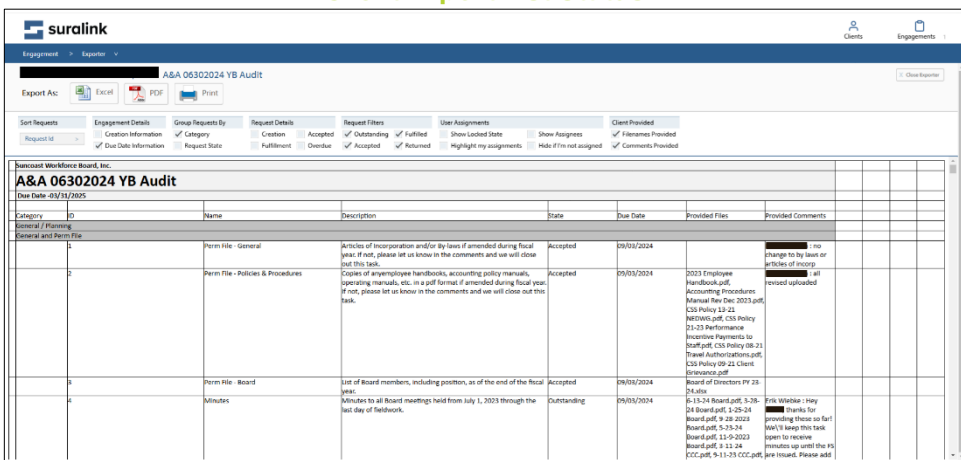
Centralized Repository of Request List Item Communications

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.

Client Export List Status



ID	Name	Description	State	Due Date	Provided Files	Provided Comments
1	Perm File - General	Articles of incorporation and/or By laws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	09/03/2024	2023 Employee Handbook.pdf Accounting Procedures Manual Rev Dec 2023.pdf CIS Policy 12-02 NEDMWS.pdf CIS Policy 21-03 Performance Inventory Payments to Board.pdf CIS Policy 09-23 Travel Authorizations.pdf CIS Policy 09-23 Client Onboarding.pdf	No change to by laws or articles of incorp all revised uploaded
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	09/03/2024		
3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	09/03/2024	6-13-24 Board.pdf, 5-28-24 Board.pdf, 2-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-25-24 Board.pdf, 12-9-2023 Board.pdf, 8-11-24 ECC.pdf, 9-11-2023 ECC.pdf	Perk Waiver - may be needed for providing these to Earl (earl's wavy this task open to receive invoices up until the 9/11-24 invoice. Please advise
4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of Redbook.	Outstanding	09/03/2024		

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!

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.

Views Within the Request List

James Moore & Co > A&A 06302024 YB Audit >

Ge...

General and Perm File

Assets

Liabilities

Budget, Rev...

<

>

Search

+ Create Category

+ Create Request

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📌

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📧

Sort: Request Id >

✓ 48 Walkthroughs Firm provided 1 file 09/17/2024 6 10

56 Form 990 Request List Firm provided 1 file

Assets

✓ 15 Cash and Investments 09/17/2024 3 6

✓ 16 Cash and Investments 09/03/2024 1 4

✓ 17 Prepaid Expenses 09/03/2024 1

✓ 20 Cash and Investments
Please provide any CD statements for 6/30/2024 09/03/2024

✓ 21 Accounts Receivable 09/03/2024 1

Liabilities

✓ 22 Disbursement Register 09/03/2024 1

✓ 23 Accounts Payable 09/03/2024 2 1

✓ 24 Accrued Payroll 09/03/2024 2

✓ 25 Accrued Leave 09/03/2024 1

✓ 26 Related Parties Firm provided 1 file 09/03/2024 1 2

✓ 27 Related Parties Firm provided 1 file 09/03/2024 3 2

✓ 28 Subsequent Disbursement 09/03/2024 6 7

✓ 46 Cash Disbursements Selected 09/18/2024 25

✓ 47 Vendor Analysis Firm provided 1 file 09/13/2024 3 2

Change Request State >

Please provide any CD statements for 6/30/2024

Erik Wieble
DUE DATE
09/03/2024

Add Assignments >

📄 Drag and Drop Onto or Click To Attach a File to the Selected Request.

Client Attached Files

📄 Download Files

🗑 Delete Files

Import Client Files

📄 All > 1 File: 7.2 Mb

📄 CDs - 06.24 Bank Rec L.pdf
7.2 Mb - Robin Dawson 08/29/2024

Comments History

Write a comment

Send

Comments: 0

Full History: 8

Erik Wieble 09/13/2024 10:38 AM

Changed Request Status

Accepted

Client View of Homepage


suralink

[Dashboard](#)
[My Engagements](#)



James Moore & Co
Executive Ben Clark

Active Engagements

Engagement ID	Name	GP					Due Date
ABA 06010024 TB Audit		0	2	0	0	32	09/30/2024

Reports

Name	Published	Followers	Last Accessed										
My Team: Active Users <table border="1"> <thead> <tr> <th></th> <th>Last Login</th> </tr> </thead> <tbody> <tr> <td> [REDACTED]</td> <td>11/30/2024</td> </tr> <tr> <td> [REDACTED]</td> <td>11/30/2024</td> </tr> <tr> <td> [REDACTED]</td> <td>11/30/2024</td> </tr> </tbody> </table>					Last Login	[REDACTED]	11/30/2024	[REDACTED]	11/30/2024	[REDACTED]	11/30/2024		
	Last Login												
[REDACTED]	11/30/2024												
[REDACTED]	11/30/2024												
[REDACTED]	11/30/2024												
James Moore & Co Team: Active Users <table border="1"> <thead> <tr> <th></th> <th>Last Login</th> </tr> </thead> <tbody> <tr> <td> Larry Neal larry_neal@jmc.com</td> <td>11/30/2024</td> </tr> <tr> <td> Erik Wiatke erik_wiatke@jmc.com</td> <td>11/30/2024</td> </tr> <tr> <td> Catherine Gaffney catherine_gaffney@jmc.com</td> <td>11/30/2024</td> </tr> <tr> <td> Ben Clark ben.clark@jmc.com</td> <td>11/30/2024</td> </tr> </tbody> </table>					Last Login	Larry Neal larry_neal@jmc.com	11/30/2024	Erik Wiatke erik_wiatke@jmc.com	11/30/2024	Catherine Gaffney catherine_gaffney@jmc.com	11/30/2024	Ben Clark ben.clark@jmc.com	11/30/2024
	Last Login												
Larry Neal larry_neal@jmc.com	11/30/2024												
Erik Wiatke erik_wiatke@jmc.com	11/30/2024												
Catherine Gaffney catherine_gaffney@jmc.com	11/30/2024												
Ben Clark ben.clark@jmc.com	11/30/2024												

[Ben Clark's Dashboard](#)
[Home](#)
[Knowledge Base](#)
[Feedback](#)
[Legal](#)
[My Account](#)



Suralink

Dashboard



The firm you are working with requires that you enable two-factor authentication to enhance the security of your account.

You will be able to log into Suralink **3** more times before you will be forced to enable two-factor authentication!

Two-factor authentication requires two forms of identification to access your account: your Suralink login credentials, and a one-time passcode you receive via the method below.



Two-Factor Authentication



Mobile Authentication Apps

Google Authenticator is a mobile app that adds two-factor authentication to your account login to help keep your data safe.

After Google Authenticator is installed on your mobile device and Suralink is connected to Google Authenticator, you'll need to auto-generate a Google Authenticator passcode on your mobile device to log in to your Suralink account.

Free and Available on Android, iOS and Windows mobile devices.

[Click here for additional setup instructions.](#)

Suralink also supports the following two factor mobile applications, click on an icon below for further instructions:



LastPass



Microsoft



DUO



Authy

[Enable Mobile Authentication](#)

7. Fee Proposal

EXTRAORDINARY only refers to our LEVEL OF SERVICE.

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

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

The proposed fees for the audit services assume the accounting records for your organization will be maintained in good condition and assistance requested from your personnel will be provided in both a complete and timely manner.

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

Year 1 (FYE 2026)

Position	Hours	Hourly Rate	Total
Partner/Director	60	\$300	\$18,000
Senior Manager/Manager	85	\$225	\$19,125
Supervisor	120	\$175	\$21,000
Senior/Associate Accountant	80	\$125	\$10,000
IT Audit	6	\$225	\$1,350
Administrative	4	\$100	\$400
Subtotal	355	-	\$69,875
Discount			(\$18,875)
Total			\$51,000

Year 2 (FYE 2027)

Position	Hours	Hourly Rate	Total
Partner/Director	60	\$309	\$18,540
Senior Manager/Manager	85	\$232	\$19,720
Supervisor	120	\$180	\$21,600
Senior/Associate Accountant	80	\$129	\$10,320
IT Audit	6	\$232	\$1,392
Administrative	4	\$103	\$412
Subtotal	355	-	\$71,984
Discount			(\$19,484)
Total			\$52,500

Year 3 (FYE 2028)

Position	Hours	Hourly Rate	Total
Partner/Director	60	\$318	\$19,080
Senior Manager/Manager	85	\$239	\$20,315
Supervisor	120	\$185	\$22,200
Senior/Associate Accountant	80	\$133	\$10,640
IT Audit	6	\$239	\$1,434
Administrative	4	\$106	\$424
Subtotal	355	-	\$74,093
Discount			(\$19,993)
Total			\$54,100

Year 4 (FYE 2029)

Position	Hours	Hourly Rate	Total
Partner/Director	60	\$328	\$19,680
Senior Manager/Manager	85	\$246	\$20,910
Supervisor	120	\$191	\$22,920
Senior/Associate Accountant	80	\$137	\$10,960
IT Audit	6	\$246	\$1,476
Administrative	4	\$109	\$436
Subtotal	355	-	\$76,382
Discount			(\$20,682)
Total			\$55,700

Year 5 (FYE 2030)

Position	Hours	Hourly Rate	Total
Partner/Director	60	\$338	\$20,280
Senior Manager/Manager	85	\$253	\$21,505
Supervisor	120	\$197	\$23,640
Senior/Associate Accountant	80	\$141	\$11,280
IT Audit	6	\$253	\$1,518
Administrative	4	\$112	\$448
Subtotal	355	-	\$78,671
Discount			(\$21,271)
Total			\$57,400



How We Bill For Additional Professional Services Standard Hourly Rates

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule. If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Discounted hourly rates for these services are listed to the right.

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

The City’s price proposal form (Appendix C) follows.

APPENDIX C

CITY OF DAYTONA BEACH SHORES, FLORIDA PROPOSAL FORM FOR INDEPENDENT AUDIT SERVICES RFP NO. 2026-0605

The firm of James Moore & Co., P.L. submits the following annual fees:

	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>
Financial Audit without Certificate of Achievement					
1 Submission	\$ <u>50,000</u>	\$ <u>51,470</u>	\$ <u>53,040</u>	\$ <u>54,610</u>	\$ <u>56,280</u>
Financial Audit with Certificate of Achievement					
2 Submission	\$ <u>51,000</u>	\$ <u>52,500</u>	\$ <u>54,100</u>	\$ <u>55,700</u>	\$ <u>57,400</u>
3 Single Audit	\$ <u>4,500</u>	\$ <u>4,600</u>	\$ <u>4,700</u>	\$ <u>4,800</u>	\$ <u>4,900</u>
Hourly Rates for Additional Services					
4 <u>Partner/Director</u>	\$ <u>300</u>	\$ <u>309</u>	\$ <u>318</u>	\$ <u>328</u>	\$ <u>338</u>
5 <u>Senior Mgr./Mgr.</u>	\$ <u>225</u>	\$ <u>232</u>	\$ <u>239</u>	\$ <u>246</u>	\$ <u>253</u>
6 <u>Supervisor</u>	\$ <u>175</u>	\$ <u>180</u>	\$ <u>185</u>	\$ <u>191</u>	\$ <u>197</u>
7 <u>Staff/Assoc. Acct.</u>	\$ <u>125</u>	\$ <u>129</u>	\$ <u>133</u>	\$ <u>137</u>	\$ <u>141</u>
8 <u>IT</u>	\$ <u>225</u>	\$ <u>232</u>	\$ <u>239</u>	\$ <u>246</u>	\$ <u>253</u>
9 <u>Administrative</u>	\$ <u>100</u>	\$ <u>103</u>	\$ <u>106</u>	\$ <u>109</u>	\$ <u>112</u>

Independent Audit Services

8. Profile of the Proposer - Additional Requirements

The following required documents and forms are provided in this section:

- » Proposer Acknowledgement Form
- » Proposal Form
- » Insurance Requirements / Acord Certificates
- » Public Entity Crime Statement
- » Drug Free Workplace Form



REQUEST FOR PROPOSALS

PROPOSER ACKNOWLEDGEMENT FORM

THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR BID

RFP TITLE:	ANNUAL INDEPENDENT AUDIT SERVICES
RFP NUMBER:	2026-0605
RFP DUE DATE & TIME:	June 5, 2026
RFP OPENING LOCATION:	CITY OF DAYTONA BEACH SHORES CITY HALL THIRD FLOOR LOBBY, 2990 SOUTH ATLANTIC AVE, DAYTONA BEACH SHORES, FL 32118
PRE-PROPOSAL MEETING DATE & TIME:	NONE

Proposals Received After The Above Date And Time Will Not Be Accepted.

PROPOSER'S NAME: James Moore & Co., P.L.

PROPOSER'S MAILING ADDRESS: _____

121 Executive Circle

CITY, STATE, ZIP: Daytona Beach, FL 32114

FEIN: 59-3204548 PHONE NUMBER: 386.257.4100

FAX NUMBER: 386.252.0209

If returning as a "No Proposal", please state reason (s): _____

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same materials, supplies, or equipment, and is in all respects fair and made without collusion or fraud. I agree to abide by all conditions of the Proposal and certify that I am authorized to sign this Proposal for the Proposer. In submitting a Proposal to the City of Daytona Beach Shores, the Proposer offers and agrees that if the Proposal is accepted, the Proposer will convey, assign or transfer to the City of Daytona Beach Shores all rights, title, and interest in and to all causes of action it may now or hereafter acquire under the Antitrust laws of the United States and the State of Florida for price fixing relating to the particular commodities or services purchased or acquired by the City of Daytona Beach Shores. At the City's discretion, such assignment shall be made and become effective at the time the City tenders final payment to the Proposer.



AUTHORIZED SIGNATURE

James Halleran

NAME (TYPED)

Partner

TITLE

6/3/2026

DATE

**CITY OF DAYTONA BEACH SHORES
2990 SOUTH ATLANTIC AVENUE
DAYTONA BEACH SHORES, FLORIDA 32118**

SUBJECT:

Independent Audit Services

ISSUE DATE:

May 06, 2026

ELECTRONIC PROPOSALS TO:

DemandStar (www.demandstar.com)

**PROPOSALS MUST BE RECEIVED
NO LATER THAN:**

June 05, 2026

2:00 PM

Proposals may not be withdrawn for
sixty (60) days after such time and
date

APPENDIX D

CITY OF DAYTONA BEACH SHORES, FLORIDA
PROPOSAL FORM
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

James Moore & Co., P.L.
Firm Name

5931 NW 1st Place
Home Office Address

Gainesville, FL 32607
City, State

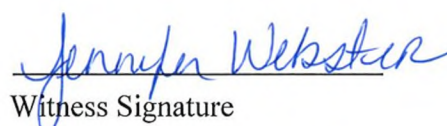
352.378.1331
Telephone Number

121 Executive Circle, Daytona Beach, FL 32114
Address: Branch office servicing City of Daytona Beach Shores (other than above)

James Halleran, Partner, 386.257.4100
Name, Title & Telephone No. of Contact Representative for City

The undersigned attests to his (her, their) authority to submit this Proposal and to bind the firm herein named to perform as per contract, if the firm is awarded the contract by the City.


Signature


Witness Signature

James Halleran, Partner
Typed Name & Title of Above Signer


Witness Signature



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/21/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Brown & Brown Insurance Services, Inc. P.O. Box 2412 Daytona Beach FL 32115-2412	CONTACT NAME: Chelsey Ramsey PHONE (A/C, No, Ext): (386) 333-6098 E-MAIL ADDRESS: chelsey.ramsey@bbrown.com FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: Property and Casualty Insurance Company of Hartford INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 34690
INSURED James Moore & Co., P.L. 5931 NW 1st PL Gainesville FL 32607		

COVERAGES**CERTIFICATE NUMBER:** 25-26**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			21 SBM BW7L0A	10/31/2025	10/31/2026	EACH OCCURRENCE \$ 2,000,000
			DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000				
			MED EXP (Any one person) \$ 10,000				
			PERSONAL & ADV INJURY \$ 2,000,000				
						GENERAL AGGREGATE \$ 4,000,000	
						PRODUCTS - COMP/OP AGG \$ 4,000,000	
						HNOA \$ Included	
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			21 SBM BW7L0A	10/31/2025	10/31/2026	COMBINED SINGLE LIMIT (Ea accident) \$
			BODILY INJURY (Per person) \$				
			BODILY INJURY (Per accident) \$				
			PROPERTY DAMAGE (Per accident) \$				
						\$	
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			21 SBM BW7L0A	10/31/2025	10/31/2026	EACH OCCURRENCE \$ 4,000,000
			AGGREGATE \$ 4,000,000				
							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N ☐	N / A				PER STATUTE OTH-ER
			E.L. EACH ACCIDENT \$				
			E.L. DISEASE - EA EMPLOYEE \$				
			E.L. DISEASE - POLICY LIMIT \$				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

James Moore & Co 5931 NW 1st PL Gainesville FL 32607	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/16/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Brown & Brown Insurance Services, Inc. 901 Marquette Ave Suite 1800 Minneapolis MN 55402	CONTACT NAME: Randy Raveling PHONE (A/C, No, Ext): (612) 333-3323 E-MAIL ADDRESS: randy.raveling@bbrown.com FAX (A/C, No): INSURER(S) AFFORDING COVERAGE INSURER A: Navigators Specialty Insurance Company INSURER B: Great American Fidelity Insurance Company INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 36056 41858
INSURED James Moore & Co., P.L. 5931 NW 1st PL Gainesville FL 32607		

COVERAGES**CERTIFICATE NUMBER:** CL2571072195**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability (Primary)			DN25APLZ0BN5QIC	07/05/2025	10/31/2026	Primary Limit \$5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Excess Professional Liability: ACXE249232 - eff: 07/05/2025 to 10/31/2026 - Aggregate Limit: \$2,500,000 excess of \$5,000,000

CERTIFICATE HOLDER**CANCELLATION**

James Moore & Co 5931 NW 1st PL Gainesville FL 32607	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/21/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 501 Riverside Ave Ste 1000 Jacksonville FL 32202	CONTACT NAME: Stephanie Meehan PHONE (A/C, No, Ext): 904-421-4339 E-MAIL ADDRESS: stephanie_meehan@ajg.com FAX (A/C, No): 904-634-1302
INSURED James Moore & Co., P.L. 5931 NW 1st Place Gainesville FL 32607	INSURER(S) AFFORDING COVERAGE INSURER A : Technology Insurance Company, Inc INSURER B : INSURER C : INSURER D : INSURER E : INSURER F : NAIC # 42376

COVERAGES**CERTIFICATE NUMBER:** 44921747**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	TWC4674197	10/31/2025	10/31/2026	X PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

For Information Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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APPENDIX G
CITY OF DAYTONA BEACH SHORES, FLORIDA
FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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

1. This sworn statement is submitted to

James Moore & Co., P.L.

(Print name of the public entity)

by James Halleran, Partner

(Print individual's name and title)

for James Moore & Co., P.L.

(Print name of entity submitting sworn statement)

whose business address is

121 Executive Circle, Daytona Beach, FL 32114

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 _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States including, but not limited to, any bid proposal, reply or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of 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.
4. I understand that an "affiliate" as defined in Paragraph 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 (1) 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 the arm's length agreement, shall be a prima facie case that one (1) person controls another person.
- A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of the entity.
6. Based upon information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement (indicate which statement applies).

☒ Neither the entity submitting this sworn statement nor any of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting the sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of this entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Office of the State of Florida, Division of Administrative

Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

James Halleran
Signature

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by means of ☒ physical presence or

☐ online notarization, this 6/3/2026 by James Halleran, who is

personally known to me or who has produced _____ as identification



Jennifer Webster
Signature of Notary
Notary Public – State of Florida
My Commission expires 10/18/2026
Jennifer Webster
(Printed, typed or stamped commissioned name
of Notary Public)
HH 313059
Serial number, if any

APPENDIX H

CITY OF DAYTONA BEACH SHORES, FLORIDA

**FOR
INDEPENDENT AUDIT SERVICES
RFP NO. 2026-0605**

DRUG FREE WORKPLACE FORM

The undersigned, in accordance with the Florida Statue 287.087 hereby certifies that
James Moore & Co., P.L. does:
(Proposer)

1. Publish a statement notifying 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 violation of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, any Available drug counseling, rehabilitation, 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 Proposal a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that 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 contender to any violation of Chapter 1893 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 convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraph 1, through Paragraph 5.

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

Date: 6/3/2026


Signature & Title

Partner

Proposal to Provide Auditing Services

CITY OF DAYTONA BEACH SHORES



888-387-6851

www.jmco.com



Meet Your Team



James Halleran, CPA
Engagement Partner



Zach Chalifour, CPA
QC Review Partner



Brendan McKittrick, CPA,
CISA, IT Partner



Hilary Cyr, CPA
Director



Caitlan Walker, CPA
Single Audit Director



Spencer Machuga, CPA
Manager



Nick Merckling
Supervisor



Noah Leonard
Supervisor

Offices and Staffing

Offices:

**Daytona Beach | DeLand |
Gainesville | Ocala | Tallahassee**

Employees:

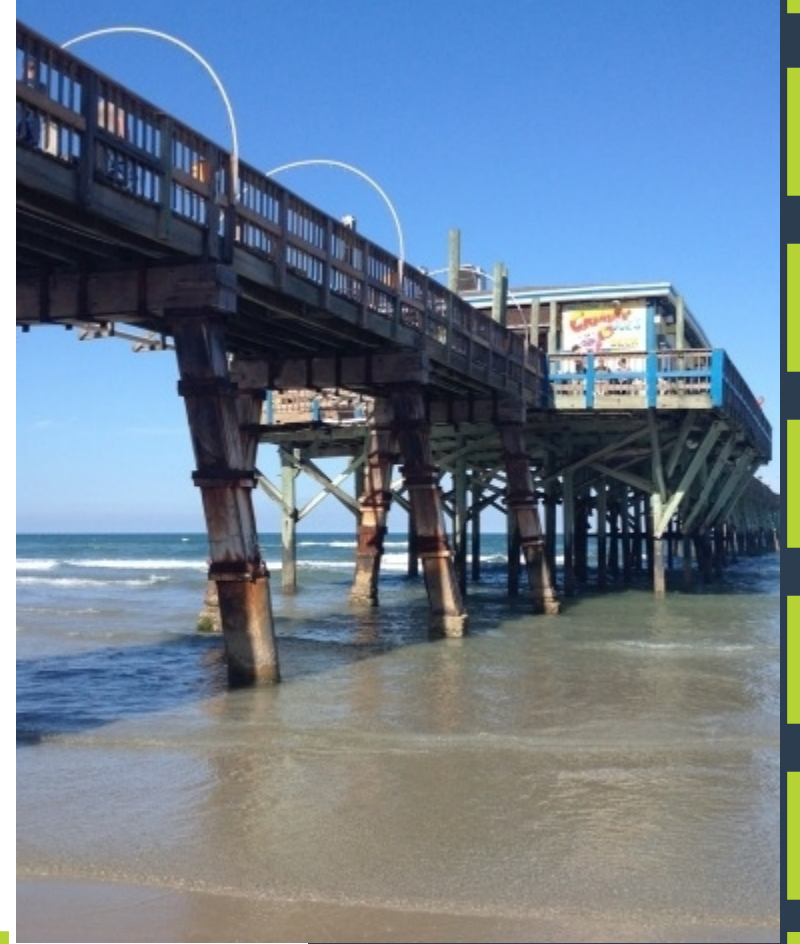
**»270 firmwide
»Over 50 on government team**



Top 200 Accounting Firm (#112) – *Inside Public Accounting*

We Do That, Too

- » **Involvement in governmental professional associations**
 - » **AICPA Government Audit Quality Center (GAQC)**
 - » **FICPA State and Local Government**
 - » **Government Finance Officers Association**
 - » **Florida Government Finance Officers Association**
- » **16 Triennial Peer Reviews – Zero comments total**
- » **Extensive Continuing Professional Education (CPE)**
 - » **Government Webinar Series **at No Charge** to City staff**
- » **ACFR Experience**
 - » **2 GFOA ACFR Special Review Committee members**
 - » **No JMCo-audited ACFRs ever did NOT receive certificate**
- » **Extensive Florida Client Base**
 - » **16 counties, 50+ municipalities, 50+ special districts**
- » **Maximizing Technology**
 - » **Suralink, AI, Automation Tools, etc.**
 - » **Dedicated IT Professional (CISA)**



Serving Volusia County



Audit Approach

Government Team Pillars

- » **Cooperative relationship as your partner**
- » **“No surprises” and anti-“gotcha” approach**
- » **True risk-based auditing**
- » **Team concept**
- » **Active communication**



Our Commitment to Daytona Beach Shores

» **Communication plan (no surprises)**

- **Pre-planning meetings and interim, and ongoing status calls**
- **1-on-1 exit conferences before presentation**

» **Availability of firm/staff**

- **VIP scheduling for any immediate needs**
- **Informal availability at Volusia League of Cities and Volusia FGFOA meetings**

» **Continuity – the best of both worlds**

- **Institutional knowledge to maximize audit quality and efficiency**
- **Ability to rotate partner and/or engagement team members at City's request**

» **Stability of firm**

- **Proven track record with the City**
- **60-year anniversary celebrated in 2024**
- **Independent, and planning to stay that way**



Thank You!



James Halleran, CPA
Engagement Partner



Zach Chalifour, CPA
QC Partner



Brendan McKittrick, CPA
CISA, IT Partner



Hilary Cyr, CPA
Director



Caitlan Walker, CPA
Single Audit Director



Spencer Machuga, CPA
Manager



Nick Merckling
Supervisor



Noah Leonard
Supervisor

QUESTIONS

PRESENTATION FOR ANNUAL AUDIT SERVICES



JULY 7, 2026
800.277.0050


MAULDIN & JENKINS
CPAs & ADVISORS



INTRODUCTIONS

EACH PERSON IS 100% GOVERNMENTAL



WADE SANSBURY
(30 YEARS)
ENGAGEMENT PARTNER



TREY SCOTT
(19 YEARS)
QUALITY CONTROL REVIEW
PARTNER



DANIEL ANDERSON
(18 YEARS)
ENGAGEMENT FIELDWORK
PARTNER



INTRODUCTIONS

EACH PERSON IS 100% GOVERNMENTAL



GARRETT MARLOWE
(9 YEARS)

ENGAGEMENT MANAGER



ADAM FRALEY
(28 YEARS)

TECHNICAL RESOURCE &
SUPPORT PARTNER

ANOTHER LOOK AT THE TEAM



DANIEL ANDERSON
ENGAGEMENT FIELDWORK PARTNER



WADE SANSBURY
ENGAGEMENT PARTNER



TREY SCOTT
QUALITY CONTROL PARTNER



ADAM FRALEY
TECHNICAL RESOURCE



GARRETT MARLOWE
ENGAGEMENT MANAGER



JAMESON MILLER
CERTIFIED INFO. SYSTEMS AUDITOR



BRANDON SMITH
CERTIFIED INFO. SYSTEMS AUDITOR

AUDIT TEAM
ENGAGEMENT STAFF

MAULDIN & JENKINS BY THE NUMBERS



CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 750+
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS **31**



190+

TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.



350+

SINGLE AUDITS PERFORMED LAST YEAR COVERING ALMOST \$7 BILLION OF FEDERAL GRANTS



165,000+

HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

180+

CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

8

STATES

19

OFFICES





SAMPLE OF NOTABLE MUNICIPALITIES WE CURRENTLY SERVE

(WE CURRENTLY SERVE 210
MUNICIPALITIES OUT OF
OUR 750+ GOVERNMENTAL
CLIENTS)

CITY OF TARPON SPRINGS

TAMPA BAY WATER

CITY OF ST. AUGUSTINE

CITY OF ATLANTA, GA

CITY OF COCOA BEACH

ATLANTA HARTSFIELD-JACKSON

CITY OF PALM COAST

INTERNATIONAL AIRPORT

CITY OF PLANT CITY

CITY OF SAVANNAH, GA

TOWN OF LONGBOAT KEY

CITY OF CHARLESTON, SC

TOWN OF FT MYERS BEACH

CITY OF TUSCALOOSA, AL



OTHER GOVERNMENTAL SECTOR EXPERIENCE



Single Audits: Annually, as many as 350+ clients have required Single Audits covering approx. \$7.0 billion. M&J is a leader in the profession in the conduct of Single Audits.



Bonds (Debt): Serving clients with substantial bond indebtedness. Significant number of bond issuances, and the special procedures and accounting required. Over 50 with more than \$14 billion in debt proceeds.

EXPERIENCE WITH TRANSITIONS

OVER THE PAST 25 YEARS.....
OVER 700 NEW AUDIT CLIENT TRANSITIONS

“Like most Finance departments we hate breaking in a new audit firm, however, Mauldin & Jenkins made the transition practically painless.”

Tim Schroer, Assistant Director of Finance | Augusta - Richmond County (GA) Consolidated Government
Assets > \$2.0 billion. Revenues > \$470 million.



MAULDIN & JENKINS DIFFERENCE



Experience with many types of Governments.



Experience and transitions with Large & Small Governments.

Experience with GFOA Certificate program.



Experience in the Bond Market.

Experience with Remote Auditing (if/as needed).

STAFF RETENTION

OUR 5 YEAR RETENTION RATE IS >85%.

WHEN SOMEONE JOINS M&J, 85% STAY FOR A MINIMUM OF 5 YEARS.



Named one of Accounting Today's
Best Firms to Work For - 2025.



Continuity and consistency at all levels.



Same auditors returning / serving
annually.



M&J is annually recognized as a Top 100
Firm by Accounting Today and Inside
Public Accounting.



RESPONSIVE

PUBLIC ACCOUNTING IS A SERVICE INDUSTRY...

- We want dialogue with our clients.
- We want to know what's going on.
- Open and proactive communication is key to value-added client service.
- We have the capacity and ability to serve at the highest level.





DEDICATION TO GOVERNMENTAL INDUSTRY:



AICPA President

AICPA Gov. Audit Quality Institute (GAQC), as well as Exec. Committee Member

AICPA Single Audit Quality Improvement Task Force

AICPA representative member of the Government Accounting Standards Advisory Council (GASAC)

Chairman of GASB is one of our own.

GFOA ACFR reviewers.

FREE continuing education for our clients.

THANK YOU



PRESENTATION: ANNUAL AUDIT SERVICES
CITY OF DAYTONA BEACH SHORES, FLORIDA

JULY 7, 2026



EMAIL

wsansbury@mjcpa.com
danderson@mjcpa.com
gmarlowe@mjcpa.com
tscott@mjcpa.com



PHONE

800.277.0050

Introduction of Carr, Riggs & Ingram, L.L.C.

Independent Audit Services for the City of Daytona Beach Shores



* Insurance, 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. ("CRI Firm") and CRI Advisors, L.L.C. ("Advisors") and its subsidiary entities provide professional services. CRI Firm and Advisors lend 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. CRI 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.

- Today's Presenters -

Lindsay Aviles, CPA
Engagement Partner

Kayla Spellman, CPA
Senior Manager

Vincent Catrone, CPA
Supervising Senior



CRI Firm Facts



CRI FIRM FACTS



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



2,000+
PROFESSIONALS



TOP 25*
FIRM

(as ranked by
Accounting Today)

100,000+
CLIENTS



25+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.



SERVICES

Advisory
Audit & Attest*
Tax

INDUSTRY EXPERTISE

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



City of Daytona Beach Shores - Audit Team



Lindsay Aviles, CPA
Engagement Partner



Christine Noll-Rhan, CPA
Quality Control Partner



Nour Al Zreigat, CPA
Audit Manager



Kayla Spellman, CPA
Single Audit Manager

Vincent Catrone, CPA
Supervising
Senior Associate

**Senior Associates
And Associates**

Technical Expertise of the Team

YOUR SOLUTION TEAM

Lindsay Aviles, CPA

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

laviles@CRIadv.com
321.426.3027 | Direct



Representative Clients

- City of Daytona Beach, Florida
- City of Indian Harbour Beach, Florida
- City of Indian Harbour Beach, Florida's Municipal Police Officers Retirement Fund
- City of Lake Worth Beach, Florida
- City of Melbourne, Florida
- City of Oak Hill, Florida
- City of Okeechobee, Florida
- City of West Melbourne, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Housing Authority
- Greater Orlando Airport Authority
- Melbourne-Tillman Water Control District
- St. John's Improvement District
- Town of Indian River Shores, Florida
- Town of Orchid, Florida

Experience

Lindsay has over 15 years of public accounting experience in the not-for-profit and governmental audit arena. As part of the Carr, Riggs & Ingram audit team, Lindsay has enjoyed providing auditing services to government entities, employee benefit plans, not-for-profits and local private companies. Prior to joining Carr, Riggs & Ingram in 2014, Lindsay was also an external auditor. She attends various continuing education courses in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls

Education, Licenses & Certifications

- BS, Accounting, University of Central Florida
- Certified Public Accountant, registered and licensed in Florida, 2013
- Masters, Accounting, Liberty University

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- United Way of Brevard, Board Member, Finance Committee Chair, and Treasurer
- Faith Presbyterian Church of Brevard, Treasurer
- New Life Mission, Board Member, Finance Committee Member

YOUR SOLUTION TEAM

Christine E. Noll-Rhan, CPA

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

cnollrhan@CRIadv.com
321.426.3039 | Direct



Representative Clients

- Port of Harlingen Authority
- City of Melbourne, Florida
- City of Fellsmere, Florida
- City of Groveland, Florida
- City of Lake Worth Beach, Florida
- City of Okeechobee, Florida
- City of Rockledge, Florida
- City of Satellite Beach, Florida
- City of Sebastian, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Foundation
- Melbourne-Tillman Water Control District
- Sebastian Inlet Tax District
- Space Florida
- St. John's Improvement District
- Town of Indialantic, Florida
- Town of Orchid, Florida
- Town of Lake Clarke Shores, Florida

Internal Audit Engagement

- Brevard County, Florida

Consulting Engagement

- Bradford County, Florida
- City of Coral Springs, Florida

Experience

Christine is a certified public accountant and has 19 years of governmental audit experience. Christine works primarily with governmental and not-for-profit entities. Christine is currently the audit partner for 16 governmental entities and an engagement quality control partner for over 10 governmental entities.

Christine works with governmental entities to create and improve their audited financial statements. She has hands-on experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Her clients will tell you she is extremely organized and focuses on completing the audit in an efficient and timely manner.

Christine has been involved as a partner on audits of Florida municipalities for over 10 years. She has extensive experience in auditing governmental entities, and is a FGFOA presenter.

Education, Licenses & Certifications

- BS, Accounting, Penn State University, 2005
- Masters, Accounting, Florida Atlantic University, 2009
- Certified Public Accountant - registered and licensed in Florida, 2008
- Not-for-Profit 1 Certificate (AICPA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Brevard Schools Foundation, Treasurer
- Lead Brevard, Treasurer
- 4 Under 40 Award Recipient (2022)

Technical Expertise of the Team

YOUR SOLUTION TEAM



Nour Al Zreigat, CPA

Manager, CRI Advisors, LLC
Manager, Carr, Riggs & Ingram, L.L.C.

nzreigat@CRIadv.com
321.426.3032 | Direct



Representative Clients

- City of Melbourne, Florida
- City of West Melbourne, Florida
- City of Groveland, Florida
- City of Satellite Beach, Florida
- City of Okeechobee, Florida
- Space Florida
- Clay County, Florida
- School Board of Brevard County, Florida
- Eastern Florida State College

Experience

Nour joined Carr, Riggs & Ingram in November of 2019. Previously, she worked with Deloitte M.E for two years after completing her Bachelor's Degree in Accounting where she gained experience and knowledge in various industries. After completing her Master's Degree in Professional Accounting, Nour worked for one year in a national CPA firm.

Since joining Carr, Riggs & Ingram, Nour has worked on several large governmental engagements audit jobs. During Nour's time with CRI, she has focused primarily in the audit area and specifically in governmental and manufacturing entities. She attends government accounting conferences in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls.

Education, Licenses & Certifications

- BS, Accounting, University of Jordan
- Masters in Professional Accounting, Penn State University
- Certified Public Accountant (CPA), Florida

YOUR SOLUTION TEAM



Kayla Spellman, CPA, CCA

Senior Manager, CRI Advisors, LLC
Senior Manager, Carr, Riggs & Ingram, L.L.C.

kspellman@CRIadv.com
321.426.3013 | Direct



Representative Clients

- Brevard County, Florida
- Broward County, FL School Board
- City of Daytona Beach, Florida
- City of Fellsmere, Florida
- City of Maitland, Florida
- City of Melbourne, Florida
- City of Orlando, Florida
- City of Rockledge, Florida
- City of Tarpon Springs, Florida
- Duval County, FL School Board
- Florida Department of Elder Affairs
- Florida Gulf Coast University
- Institute of Food & Agricultural Sciences
- Martin County, Florida
- Shands Hospital
- University of Florida Athletic Association
- University of Florida Internal Audit
- University of Florida Foundation
- University of Florida Student Government
- Volusia County, FL School Board
- Washington County, FL School Board

Experience

Kayla has over a decade of proven skills and experience in audit and consulting. Industries served include K-12, Higher Education, State and Local government, and Healthcare. Kayla specializes in risk and controls assessments, internal audits, operational audits, IT audits, business process design, data analytics, and investigations. Internal and operational audits performed include, but are not limited to, the following departments/functions: accounts payable, motor pool services, asset management, purchasing card, gasoline card programs, timekeeping and overtime, purchasing/procurement, information technology, contract compliance, system implementations, facilities.

Education, Licenses & Certifications

- MS, Decision Information Science, University of Florida
- MAcc, University of Florida
- BBA, Accounting, University of North Florida
- Certified Public Accountant (CPA), State of Florida
- Certified Construction Auditor (CCA)

Professional Affiliations

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

Technical Expertise of the Team

YOUR SOLUTION TEAM



Vincent Catrone, CPA

Supervising Senior Associate, CRI Advisors, LLC
and Carr, Riggs & Ingram L.L.C.

vcatrone@CRIadv.com
321.426.3074 | Direct



Representative Clients

- Bridges, Inc.
- City of Daytona Beach, Florida
- City of Edgewood, Florida
- City of Lake Worth Beach, Florida
- City of Satellite Beach, Florida
- City of Oak Hill, Florida
- City of West Melbourne, Florida
- Daily Bread, Inc.
- Melbourne-Tillman Water Control District
- Space Florida
- Titusville-Cocoa Airport Authority

Experience

Vincent joined Carr, Riggs & Ingram in October of 2022. Vincent came to the firm from the transportation and logistics industry, where he spent 12 years with the United Parcel Service. At the United Parcel Service he held several different managerial roles that instilled in him the importance of integrity and strong client service.

Since joining the firm, Vincent has worked with many of our governmental and non-profit clients, providing audit and assurance services where he has gained hands on experience in both Federal and State Single Audits

Education, Licenses & Certifications

- BS, in Business Administration - Specialization in Accounting, University of Central Florida, 2021
- Certified Public Accountant - registered and licensed in Florida, 2024
- Certified in Cybersecurity (ISC2)

Professional Affiliations

- International Information System Security Certification Consortium (ISC2)
- ISC2 - Space Coast Chapter

Technical Expertise – Continuing Education

Continuing education is a top priority for CRI. Each of our team members receives a wide variety of **annual training** and content updates from highly qualified instructors, ensuring that they remain on the forefront of issues that could potentially impact our clients. 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 meet or exceed the 24 hours of government CPE required by *Government Auditing Standards* during the last two years as well as completed the required Ethics training.

CRI presents a bi-annual governmental update and training program that qualifies for CPE credit. All our clients are invited to attend at no cost for the CPE. For in-person trainings during which a meal is provided, there will be a minimal cost. For Ethics training, the per person fees charged by the FICPA will be paid by the client, as well. At each training we have a nationally recognized instructor to present the program.

CRI also presents **webinars to our clients throughout the year** for government sector topics and all clients can elect to receive industry-specific newsletters and other educational material that the firm distributes on a routine basis.

Smartsheet

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Page 286 of 296

Audit Software Utilized

Daytona Beach Shores 2020 Audit [9/30/2020] (Finalized)

File Edit View Tools Trial Balance Workpaper Help

72-00568.000 - Daytona Beach Shores, City of

Binder Index	Prepared By	Reviewed By	2nd Reviewed By
2000 Risk Assessment & Planning			
2000 General Planning			
2000 ALG-AP-1 General Planning Procedure:	AR-MLB 10/5/2020	YC 1/21/2021	YC 3/15/2021
2002 ALG-CX-1_1 Engagement Accept and C	AR-MLB 9/11/2020	YC 10/6/2020	
2003 Audit Eng Letter 2016-2020	AR-MLB 9/11/2020	YC 10/6/2020	
2003.1 Engagement Letter Addendum	AR-MLB 9/11/2020	YC 10/6/2020	
2004 Fieldwork Request List - 2020	AR-MLB 9/11/2020	YC 10/6/2020	
2005 Time Budget	AR-MLB 11/17/2020	YC 1/21/2021	
2005.1 Budget vs. Actual	AR-MLB 7/9/2021	YC 7/9/2021	
2006 Minutes Summary	ASch 9/11/2020	YC 10/6/2020	YC 4/19/2021
2007 Confirm Control	AR-MLB 1/22/2021	YC 1/28/2021	
2008 ALG-CX-1_3_2 Evaluating Independen	AR-MLB 10/5/2020	YC 1/20/2021	
2100 Risk Assessment - General			
2100 CX-3.1 ALG-CX-3_1 Understanding the Er	AR-MLB 9/11/2020	YC 10/6/2020	YC 3/15/2021
2100.2 City Council Members & List of Princip	AR-MLB 9/11/2020	YC 10/6/2020	YC 1/20/2021
2100.3 Major Fund Determination 2020	AR-MLB 11/24/2020	YC 1/20/2021	
2101 CX-3.2 ALG-CX-3_2 Engagement Team	AR-MLB 11/17/2020	YC 1/20/2021	
2101.1 Unpredictable Procedures	rconne 12/4/2020	YC 1/20/2021	
2102 ALG-CX-3_3 Fraud Risk Inquiries 20	AR-MLB 9/17/2020	YC 10/6/2020	
2103 Preliminary Analytics	AR-MLB 12/1/2020	YC 1/21/2021	
2103.1 Disaggregated Revenue Analytics	AR-MLB 12/1/2020	YC 1/21/2021	
2104 ALG-CX-2_1 Planning Materiality Work:	AR-MLB 11/24/2020	YC 1/20/2021	YC 3/15/2021
2105 Journal Entry Testing	rconne 12/3/2020	YC 1/20/2021	YC 3/15/2021
2106 ALG-CX-3_5 Documentation and Analy:	AR-MLB 12/1/2020	YC 1/21/2021	
2200 Risk Assessment & Controls			
2200 CX-4.1 Understanding the Design and I	AR-MLB 9/11/2020	YC 1/21/2021	

Audit Software Utilized

	E	F	H	I	J	K	M	N	O	P	Q	R	S
1	Client:												
2	Engagement: 2015 - Audit 2015												
3	Trial Balance: 3101 - Trial Balance Data												
4	Workpaper: 3102 - TB Report												
11	Account	Description	Prior Period		Unadj Bal	JE Ref #	AJE		Rep Bal		\$ VAR		
12			9/30/2014		9/30/2015				9/30/2015				
13													
14	Group : [A-1]	Cash and equivalents - current - restricted											
15	Subgroup : None												
16	010000-1018	Cash-Compensat Balance-Communi	2,395,747.00		0.00		0.00		0.00		(2,395,747.00)		
18	030000-1062	Cash-RBC(2252)S&R Curr Restrict	0.00		833,731.00		0.00		833,731.00		833,731.00		
20	060000-1061	Cash-RBC(2356)CT1 Curr Restr	42,303,920.00		1,900,292.00		0.00		1,900,292.00		(40,403,628.00)		
23	060000-1069	Cash-RBC(2354)ExpTw Curr Restr	1,410,139.00		0.00		0.00		0.00		(1,410,139.00)		
24	30000-1062	Cash-RBC(2252)S&R Curr Restrict	1,518,044.00		0.00		0.00		0.00		(1,518,044.00)		
26	Subtotal : None		47,627,850.00		2,734,023.00		0.00		2,734,023.00		(44,893,827.00)		
27	Total [A-1] Cash and equivalents - current - restricted		47,627,850.00		2,734,023.00		0.00		2,734,023.00		(44,893,827.00)		
28													
29	Group : [A-2]	Cash and equivalents - noncurrent - restricted											
30	Subgroup : None												
31	030000-1063	Cash-RBC(2252)S&R Non-cur rest	0.00		4,566,238.00		(2,741,738.00)		1,824,500.00		1,824,500.00		
32						AJE - 105	(2,741,738.00)						
34	30000-1063	Cash-RBC(2252)S&R Non-cur rest	4,566,238.00		0.00		0.00		0.00		(4,566,238.00)		
35	Subtotal : None		4,566,238.00		4,566,238.00		(2,741,738.00)		1,824,500.00		(2,741,738.00)		
36	Total [A-2] Cash and equivalents - noncurrent - restricted		4,566,238.00		4,566,238.00		(2,741,738.00)		1,824,500.00		(2,741,738.00)		

Proximity

CRI will be a valuable resource to City of Daytona Beach Shores

Our Melbourne office is just 72 miles from your location.

Our local presence enables faster response times, stronger project oversight, and a deeper understanding of the community, regulations, and operational environment, resulting in more efficient and reliable service delivery.

Our team members will be available to work with your staff **throughout the year** to address issues or concerns that arise. This results in more frequent communication throughout the year and an efficient completion of audit projects.

Industry Experience

Client Name	Scope of Work	Engagement Partner & Total Hours
City of Daytona Beach, Florida	Audit of Financial Statements; Assistance in the Preparation of ACFR; Audit of CRA; Examination of CRA; Investment Examination; Federal and State Single Audits	Lindsay Aviles 998 hours
City of West Melbourne, Florida	Audit of Financial Statements; Assistance in the Preparation of ACFR; Audit of CRA; Examination of CRA; Investment Examination; Federal and State Single Audits	Lindsay Aviles 825 hours
City of Indian Harbour Beach, Florida	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination; CSLFRF Examination	Lindsay Aviles 522 hours
Town of Indialantic, Florida	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination	Christine Noll-Rhan 310 hours

Audit Timing & Commitment to Timely Reporting

Our Approach: Front-Load the Audit Process

August–September 2026

- Audit planning and risk assessment
- Process walkthroughs and internal control evaluation
- Preliminary analytics and data requests
- Interim testing of significant transaction cycles

October 2026

- Continue interim testing
- Resolve audit questions early
- Minimize year-end disruptions for City staff
- Identify and address issues before fiscal year close

November–December 2026

- Begin year-end procedures immediately upon close
- Perform primary fieldwork **before** holiday period
- Complete substantive testing and review procedures

Audit Timing & Commitment to Timely Reporting

January - February 2027

- Final reporting and ACFR assistance
- Incorporate FRS/HIS information as released
- Complete quality control reviews
- Issue audit reports and support presentation to governance bodies

Benefits to the City

- ✓ Reduces year-end burden on staff
- ✓ Identifies issues months earlier rather than after year-end
- ✓ Allows audit work to be performed during slower operational periods
- ✓ Supports timely ACFR completion and report issuance
- ✓ Dedicated project management and milestone tracking throughout the engagement

Audit Timing & Commitment to Timely Reporting

Demonstrated Need for a Different Approach

City's Most Recent Audit Report Dates

- FY2021: February 28
- FY2022: March 29
- FY2023: March 7
- FY2024: March 24
- FY2025: March 31

Our methodology is specifically designed to reverse this trend by shifting audit effort into August–October and completing substantial testing before the September 30 year-end.

Audit Fee Quote – 5 years

Nature of Service to be Provided	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030
Financial Audit without Certificate of Achievement Submission	\$57,000	\$58,800	\$60,600	\$62,500	\$64,500
Financial Audit WITH Certificate of Achievement Submission	\$62,000	\$63,800	\$65,600	\$67,500	\$69,500
Single Audit	\$5,000	\$5,100	\$5,200	\$5,300	\$5,400

CRI's Values – What It Means for Your City

Switching to CRI means:

- **National-sized firm** - vast array of resources, very large government practice, team of CPAs
- **Local boutique-feel firm** - more accessibility, NOT a cheaper audit fee with remote auditors from across the state that you will never see
- **New set of eyes** – not only a change in audit firm, but a new engagement partner from that audit firm
- **Timely reporting** – audit work performed earlier so that the City staff is not burdened with the entire audit all at once, and the City is not waiting until the end of March for report submission



Thank You!

Questions?

